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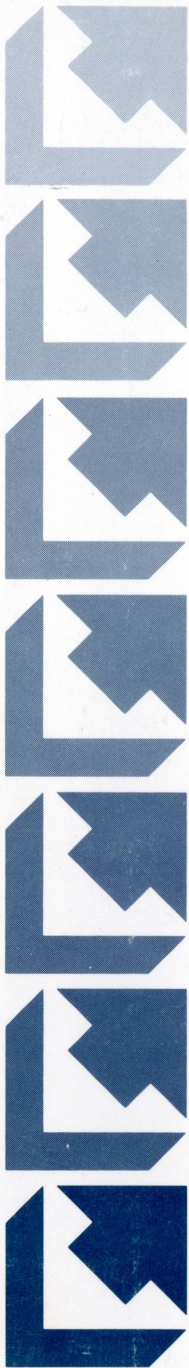
DIRECTORY

O F P C P S

M E M B E R

F I R M S

October 1, 1991



Division for CPA Firms

American Institute of Certified Public Accountants

Note to Readers

This directory is published by the AICPA Division for CPA Firms for the information of its members and others interested in self-regulation by the accounting profession. As the Preface indicates, important information about member firms is available to the public through the division's staff at the following address or telephone numbers:

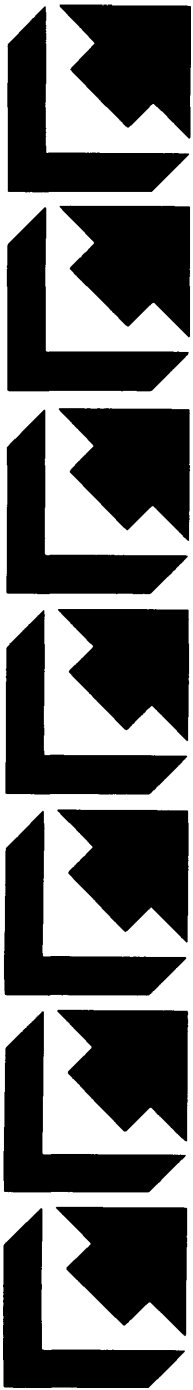
AICPA Division for CPA Firms

1211 Avenue of the Americas

New York, NY 10036-8775

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DIRECTORY

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October 1, 1991

Division for CPA Firms

American Institute of Certified Public Accountants

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Preface

The Private Companies Practice Section is part of the Division for CPA Firms, founded in 1977. The Division consists of two sections, the Private Companies Practice Section and the SEC Practice Section. Together, through the Division for CPA Firms, they have this purpose:

To strive for professional excellence in the manner in which CPA firms practice and to assure the public of the quality of accounting and auditing services through an effective peer review and continuing education program; and to provide a means for member firms to make known their views on professional matters.

Membership in the Division is voluntary, and a firm may join either or both sections. Quality control standards are the same for all public accounting firms.

This directory is an alphabetical listing, by state, of firms that are members of the Private Companies Practice Section as of October 1, 1991. The listing shows the cities in which each firm had an office on that date. The 6,500 firms included in this directory operate over 9,000 practice offices. Those offices are staffed by 244,000 professionals, of whom 82,000 are CPAs.

Firms that join the Division agree, among other things, to —

- Adhere to published AICPA quality control standards.
- Submit to peer reviews of their accounting and auditing practice every three years, the reports of which are available to the public.
- Ensure that each professional staff person resident in the United States participates in at least 120 hours of continuing professional education every three years.
- Report certain information about the firm to the Division each year, which is available for public inspection. (See the appendix for the reporting requirements.)

Peer review provides assurance of each member firm's commitment to the objectives of the Division. The scope and results of a firm's most recent peer review can be determined by reading the report on the review.

That report and other information about the member firm can be obtained from Division staff at the address noted on the inside front cover or from the firm itself. Staff also will respond to questions from the public concerning the activities and requirements of the sections.

In its second decade of service to the profession and the public, the Division remains committed to the importance of continuing education and peer review in the quest for overall professional excellence and quality services from all CPA firms.

DIVISION FOR CPA FIRMS, SPONSORED BY AICPA

PRIVATE COMPANIES PRACTICE EXECUTIVE COMMITTEE

(with state liaison assignments)

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Texarkana, AR 75502 (501/773-2168) (AR, MS)

Joseph R. Call...Rudd & Company/Chartered, 725 South Woodruff
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City, IA 51102 (712/252-4041) (IA, MN, SD, WI)

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Avenue, Suite 800, Cleveland, OH 44114-3516 (708/781-6106)
(IN, OH)

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Tower, Norfolk, VA 23510 (804/627-2100) (VA, WV)

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Avenue, Suite 220, Phoenix, AZ 85012 (602/264-6835) (AZ, NV)

Charles E. Keller...Keller Zanger Bissell, 201 Thomas Johnson
Drive, Frederick, MD 21702 (301/663-8600) (DE, MD)

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Fwy., 4th Fl., Dallas, TX 75201 (214/871-7500) (TX)

Gregory H. Lurie...Gregory H. Lurie, CPA, 292 Washington Avenue
Extension, Albany, NY 12203 (518/456-4094) (ME, NH, RI, VT)

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E. Burns McLindon...Councilor, Buchanan & Mitchell, 7101 Wisconsin Avenue, Suite 1110, Bethesda, MD 20814 (301/986-0600) (DC)

Harold Monk...Davis, Monk & Company, P.O. Box 13494, Gainesville, FL 32606 (904/372-6300) (AL, LA)

Gary S. Nelson...Nelson, Trimble & Company, 18 NW Oregon Avenue, Bend, OR 97701 (503/382-4791) (AK, CA, GU, HI)

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Frank Percuoco...Gerald T. Reilly & Company, CPAs, Ltd., 424 Adams Street, Milton, MA 02186 (617/696-8900) (CT, MA)

Edward F. Rockman...Alpern, Rosenthal & Company, The Pitt Building, 213 Smithfield Street, Pittsburgh, PA 15222 (412/281-2501) (NJ, PA)

Charles Edgar Sams, Jr....Dixon, Odom & Co., 1208 Eastchester Drive, Suite 100, High Point, NC 27265 (919/889-5156) (KY, NC)

William H. Schaefer...Clark, Schaefer, Hackett & Co., 160 North Breiel Boulevard, Middletown, OH 45042 (513/424-5000) (IL, MI)

Robert J. Zarlengo...Hines, Condon & Zarlengo, 4851 Independence St., Suite 150, Wheat Ridge, CO 80033 (303/421-4775) (CO, NE, WY)

ALABAMA

**Aldridge Borden
& Company PC**
Montgomery

Amick & Bishop
Birmingham

Arthur Andersen & Co.
Birmingham

Gary S Anglin
Huntsville

Robert Bailey
Opp

Banks Finley White & Co
Birmingham

**Barr Brunson Wilkerson & Bowden
PC**
Enterprise

Beason Cutter & Nalley PC
Huntsville

Bern Butler Capilouto & Massey PC
Montgomery

Bibb Crabtree & Snellgrove PC
Huntsville

**Blankenship Lamar Gilliland &
Hicks**
Montgomery

**Borland Benefield Crawford &
Webster PC**
Birmingham, Florence

**Brannan Bagwell and
Mercer PC**
Huntsville

Brooke Freeman & Lee
Anniston, Birmingham

Camp & Associates PC
Talladega

Cherry Bekaert & Holland
Mobile, Montgomery

Christian Bookout & Denaburg PC
Birmingham

Coates McCullar & Biggers PC
Eufaula

Thomas F Collins
Fayette

Cooper Hill & LeCroix
Decatur

Coopers & Lybrand
Birmingham, Montgomery

CPA Associates PA
Mobile

Crow Wilkinson & Cordasco PC
Mobile, Thomasville

Robert R Davis and Company PC
Atmore

William G Davis & Associates
Anniston

Joseph Decosimo and Company
Birmingham

Deloitte & Touche
Birmingham, Mobile

Dent Baker & McDowell
Birmingham

Donaldson Holman and West PC
Birmingham

Dozier Harville & Hughley PC
Birmingham

**Dudley Hopton-Jones Sims &
Freeman**
Birmingham, Huntsville, Jasper

Dudley Ruland & Chateau PC
Mobile

Ernst & Young
Birmingham, Huntsville

N David Eubank
Dothan

Robert D Ferguson & Associates
Dothan

Johnny C Fricke Jr PC
Cullman

**Furniss Vaughan
& Company PC**
Selma

Gant Croft & Associates PC
Scottsboro

Gibbons & Dees
Mobile

Griffin and Co
Mobile

Gruenloh & Associates
Robertsdale

Michelle S Hainze
Arab

**Hardman Guess Frost
& Cummings PC**
Birmingham

Hartzog & Company PC
Eufaula

Heeter & Company PC
Birmingham

Thomas L Hinson Jr
Birmingham

Terry L Horn
Dothan

**Huffaker Watkins Jackson &
Wilson PC**
Florence

James E Hughes PC
Geneva

Hullett Kellum & McKinney PC
Alabaster, Birmingham, Clanton

Jackson Thornton & Co PC
Dothan, Montgomery, Prattville,
Wetumpka

Jamison Money Farmer & Co PC
Birmingham, Tuscaloosa

Jessup Palmer & Company PC
Aliceville, Tuscaloosa

Charles R Johnson PC
Anniston

Fred Johnson & Associates PC
Birmingham

L Paul Kassouf & Co PC
Birmingham

King Ninas & Company
Phenix City

**Kirkland & Company of
Birmingham PC**
Birmingham

KPMG Peat Marwick
Birmingham

Barbara Ann Lancaster PC
Montgomery

**Lapidus Tuck Raymond
& Fowler PC**
Birmingham

LaRocca & Company PC
Birmingham

Lawrence & Lawrence PC
Daphne, Mobile

Lehmann Ullman and Barclay
Birmingham, Greenville

Leigh Hester Leigh & Marmann
Sheffield

Terry M Leonard
Saraland

Living's Hill & Associates
Birmingham

W Douglas Logan
Athens

Eliseo Lopez
Birmingham

T E Lott & Company PA
Tuscaloosa

Lovoy Summerville & Co PC
Birmingham

Mackle Splawn Tindall & McDonald
Birmingham

**Marsh Carr Galloway Lolley &
Averett PC**
Enterprise

Martin Stuedeman & Associates
Birmingham

McClenny and Patrick
Tuscaloosa

McDaniel & Associates PC
Dothan

McGriff Dowdy & Associates PC
Albertville, Fort Payne, Huntsville

Herb Metcalf Jr
Birmingham

Milton and Associates
Birmingham

S Felton Mitchell Jr
Mobile

Moore & Kilpatrick
Birmingham

Morrison and Smith
Tuscaloosa

Moses and Moses
Montgomery

R E Ohnich PC
Birmingham

Parker Holder and Hand
Montgomery

S F Parker & Company PC
Foley

Parkhurst Johnson & Co
Florence

Pearce Bevill Leesburg & Moore PC
Bessemer, Birmingham

Thomas G Perkins
Scottsboro

Sara L Plunkett
Arab

Rabren & Odom
Andalusia

**Russell Thompson Butler &
Houston**
Mobile

Seibert Baxter Mixon & Co PC
Mobile

Smith Dukes & Buckalew
Mobile

J Allison Smith
Moulton

Jack Solberger PC
Mobile

Tanner & Co PC
Mobile

Truitt & Tingle
Hoover

J A Tucker & Associates
Decatur

Robert John Vass
Guntersville

**Warren Averett Kimbrough &
Marino PC**
Birmingham

Way Ray Shelton & Co PC
Tuscaloosa

Wear Howell Strickland & Quinn
Decatur

White Fleming & Company PC
Huntsville

**Wilkins Miller Stalcup Galle Brown
& Cameron PC**
Mobile

**Wilson Price Barranco
& Billingsley PC**
Montgomery

Mary Gail W Yeargan
Tuscaloosa

ALASKA

Alban Martin & Morton PC
Anchorage

Altman Rogers & Co
Anchorage

F Jeffrey Bowles
Anchorage

Cook & Haugeberg
Fairbanks

Coopers & Lybrand
Anchorage

Deloitte & Touche
Anchorage

Billie DeVore
Anchorage

T E Dewhirst
Anchorage

Elgee Rehfeld & Funk
Juneau

Ernst & Young
Anchorage

Carol A Gilbertson
Anchorage

Golds & Stevens
Anchorage

Grundhauser Moore
Anchorage

**Hogan Mecham Richardson
& Co**
Ketchikan

Kohler Schmitt & Hutchison
Fairbanks

KPMG Peat Marwick
Anchorage

Rick C Larson
Anchorage

Mikunda Cottrell & Co
Anchorage, Bethel, Kenai

Newhouse & Vogler
Anchorage, Bethel

Obendorf Tuter & Lambe APC
Soldotna

Parisena Stromberg & Co
Anchorage

James M Preston
Anchorage

Price Waterhouse
Anchorage

Ramos Webb & Aasand
Anchorage

Richards Johnson & Granberry PC
Fairbanks

Shaffer & Harrington
Sitka

Theodore P Sherwin
Anchorage

F M Strand PC
Anchorage

Thomas Head & Greisen PC
Anchorage

Walsh Kelliher Norum & Sharp Inc
Fairbanks

Whitlock Carlson & Associates
Anchorage

ARIZONA

Abalos & Assoc PC
Phoenix

Addison Roberts & Ludwig
Tucson

Allen and Malaby
Mesa

Arthur Andersen & Co.
Phoenix, Tucson

William H Barchilon
Mesa, Tempe

Barrows & Company
Phoenix

G Bernard Barry Ltd
Phoenix

Beach Fleischman & Co PC
Tucson

Susan Raye Blackman
Phoenix

Thomas J Blair PC
Tucson

Gregory Blake PC
Tucson

John H Blake PC
Tucson

Dennis R Brown PC
Phoenix

J Arthur Calvert Ltd
Phoenix

Sharman E Cawood
Flagstaff

Clifton Gunderson & Co
Phoenix, Tucson

Coopers & Lybrand
Phoenix, Tucson

Christopher R Corliss
Pine

Cosse & Wallace
West Sedona

Cotton Parker Johnson & Co PC
Phoenix, Tucson

Richard O Cranmer PC
Camp Verde, Cottonwood, Sedona

Lance H Cypert
Tempe

Deloitte & Touche
Phoenix, Tucson

Dennis Schmich & Co Ltd
Phoenix

William A Dodd
Heber

Ron Donaldson
Phoenix

Larry D Draper
Lake Havasu City

Edwards Jones & Co
Phoenix

Eide Helmeke & Co
Phoenix

Ernst & Young
Phoenix, Tucson

Joseph P Evers
Phoenix

Donna L Fagan
Prescott

Feuer & Solomon Ltd
Phoenix

Frizzell Senkerik & Company PC
Tucson

Frome & Halberg PC
Phoenix

Gallant & Company PC
Phoenix, Scottsdale, Tempe

Gary L Gethmann Ltd
Tucson

Nancy M Guy
Scottsdale

Hahn Gaintner & Associates
Phoenix

Hammel & Company PC
Tucson

Henry L. Harmon
Scottsdale

Bernice A. Heath
Phoenix

Heinfeld & Meech PC
Tucson

Henricks Holt McKenna & Co Ltd
Phoenix

Henry & Horne
Casa Grande, Chandler, Coolidge,
Eloy, Mesa, Payson, Phoenix,
Pinetop, Scottsdale, Show Low, Sun
City, Tempe, Tucson

Robert F. Hockensmith PC
Phoenix

C. Fred Hoenes
Phoenix

Kenneth W. Husband
Paradise Valley

Donald L. Hutchison
Tucson

Jacobson Tolman & Associates PC
Globe, Safford

Fredrick M. Johnson
Mesa

Johnson & Koivisto
Scottsdale

Kaplan & Company PC
Phoenix

Klecka Wilkins & Klecka
Phoenix

Walter H. Kleinstein PC
Phoenix

Craig A. Koopman PC
Scottsdale

KPMG Peat Marwick
Tucson, Phoenix

Gerald L. Kramer Ltd
Phoenix

Kenneth Wayne Kuenzli
Phoenix

Lowell T. Larson PC
Tempe

LaVoie Clark Charvoz & May
Tucson

Joseph F. LeMaitre III
Tempe

Donald R. Leo & Company Ltd
Phoenix

Kenneth Leventhal & Company
Phoenix

Gerald Levy & Associates PC
Phoenix

Lofgreen & Sturges
Tempe

Robert B. Lowe
Tucson

Robert Martin
Mesa

Douglas B. McCulley
Phoenix

McEntee & Thomson PC
Phoenix

McGladrey & Pullen
Mesa, Phoenix

Scott H. Miller
Scottsdale

Miller Wagner & Company Ltd
Phoenix

Montney Brown & McGee PC
Yuma

Moody Nation & Smith
Phoenix

Murray & Murray PC
Phoenix

Nordstrom & Associates
Flagstaff

Norris & Benedict Assoc PC
Phoenix

Stephen A. Padwe
Scottsdale

Pannell Kerr Forster
Phoenix

Victor R. Pereboom
Prescott

Pittman & Murdough
Phoenix

Price Kong & Company PA
Phoenix

Price Waterhouse
Phoenix

Privee O'Malley & Edelman PC
Phoenix

**Rauch Gehringer Hermanson &
Scardello Ltd**
Phoenix

Ron R Rawson PC
Glendale

Regier Carr & Monroe
Tucson

Rogers Klein & Co PC
Phoenix

N Terry Rogers & Associates PC
Gilbert, Tempe

Robert H Rogers Ltd
Tucson

Robert R Romek PC
Phoenix

Rubenstein Olson & Melrose PC
Phoenix

Grant B Schroeder
Tucson

Schwark Vaughan & Company
Yuma

Gene A Schwarzkopf Ltd
Phoenix

Secore & Niedzialek PC
Phoenix

Seely Mullins & Associates PC
Avondale, Glendale, Payson, Sun City

Seiter Mansperger & Patterson
Tempe

Semple & Cooper
Phoenix

Skinner Tameron & Company
Tempe

Arthur Spoon & Company Ltd
Phoenix

C Cristine Swan
Phoenix

Charles H Tewksbury
Prescott

Paul R Thompson
Sun City West

R C Thornton & Company
Scottsdale

Toback & Company PC
Phoenix

Avis Ann Toberer
Carefree

Toepel & Co PC
Mesa

Tull Forsberg & Olson
Phoenix

Kent O Utter
Tempe

Henry W Varga PC
Kingman

Lawrence A Vicario
Pinetop

Virchow Krause & Company
Scottsdale

Walker & Armstrong
Litchfield Park, Phoenix, Scottsdale

Walmsley Fitzpatrick & Kelly
Casa Grande, Phoenix

The Whitmore Company PC
Scottsdale

Wayne Robert Witzig PC
Phoenix

**Zolondek Blumenthal Greene Freed
& Strassels PC**
Phoenix

ARKANSAS

Alsbrook & Co
North Little Rock

Baer & Thessing Ltd
Clinton, Little Rock

Baird Kurtz & Dobson
Dumas, Fayetteville, Fort Smith, Little Rock, Pine Bluff

Beall & Company
Fort Smith

Beam and Herod
Mena

Brown & Deskin
Bella Vista, Bentonville, Fayetteville

Crass and Smith PA
Hot Springs

Daugherty & Lowe
Fort Smith

Deloitte & Touche
Little Rock

Dowd & Thomas
Texarkana

Ellis and Hirsberg
Helena

Ernst & Young
Little Rock

John B Ervin
Fayetteville

Freeman & Company
Jonesboro

Thomas Gammill & Co Ltd
Fort Smith

Gaunt & Company Ltd
Little Rock

Jack R Gentry & Associates
Marianna

J W Gould
Fayetteville

Head Wood and Wood Ltd
El Dorado, Magnolia

Clara J Hodgson PA
Mountain Home

Thomas R Holland
Little Rock

Hudson Killingsworth & Company
Harrison

Jones Worlow White & Stringer Ltd
Jonesboro

Jordan Woosley Crone & Keaton Ltd
Hot Spring Villa, Hot Springs

Kemp & Company
Little Rock

KPMG Peat Marwick
Little Rock

Kremer & Associates Ltd
Little Rock

Wanda G Lanier
Fayetteville

Lovett & Foster Ltd
Little Rock, Star City

Sam K Medley
Harrison

Miller Leek & Company
Little Rock

Paul Mills and Associates PA
Jonesboro

N & S Associates SC
Marked Tree

Richard F Pratt
Paragould

Rasco Burris & Winter
Little Rock

Scarbrough & Murtishaw PA
Fayetteville

Spann & Associates
Pine Bluff

Tanneberger & Spivey
Fayetteville

Taylor Rodgers Turner & Malone Ltd
Arkadelphia

Thomas and Thomas
Little Rock, Texarkana

Thomas Speight & Noble PA
Blytheville, Osceola, Pocohantas

Whitmire & Robinson
Newport

Robert W Worley
El Dorado

CALIFORNIA

Momtaz Aziz Abas
Beverly Hills

Abbott Stringham & Lynch AC
Campbell

Ackerman Matthew Fiber & Wainberg
Los Angeles

Petre H Akaragian
Santa Monica

Alder Green & Hasson
Los Angeles

Allen & Cook Inc
San Jose

Allen Haight & Schurawel
Irvine

Dorothy Allman
Corona

Altschuler Melvoin and Glasser
Los Angeles

James Anthony Ande
Ramona

R A Anderberg
El Segundo

Arthur Andersen & Co.
Irvine, Los Angeles, Oakland,
Sacramento, San Diego, San
Francisco, San Jose, Woodland Hills

Anderson & Company
Temecula

Anderson & Stables AC
Morgan Hill, San Jose

Michael L Anderson AC
Santa Rosa

Henry M Anding
San Marino

Andreoli Johanson & Wood
Westlake Village

G L Andress
Fremont

Edwin E Andrews AC
Concord

Ralph W Andrews
Redding

Larry P Angeli
Oakland

Arthur Hilton Antolick
Los Angeles

Antonini PC
San Francisco, Santa Rosa

Apodaca & Company
Pasadena

William L Archer
San Rafael

A V Arias & Co
San Diego

Harvey A Armas
Fresno

Armstrong Gilmour & Whalen
Walnut Creek

Carl Martin Arntzen
San Francisco

Atherton Ludlow & Schonhoff
Modesto

Robert A Ayres PC
Canyon Country

James M Babcock Inc
Santa Clara

Bailin Stanford & Lavorato Inc
Salinas

Baker Peterson & Franklin
Fresno, Oakhurst

Arthur J Bakke
Redondo Beach

Balbin & Company
Los Angeles

Baldanzi Spawn & Company
San Francisco, San Mateo

Ball & Bandy
Fresno

Ellis M Balsam
Calabasas

Bruce H Bandemer
Carlsbad

Baranov & Baranov AC
San Diego

Barbich Longcrier Hooper & King AC
Bakersfield, San Diego, San Luis Obispo

Barlow & Hugan
Oakland

Gary M Barnbaum AC
Woodland Hills

Baron AC
Newport Beach

David W Barr & Company
San Diego

Bartig Basler & Ray
Citrus Heights

Bartlett Pringle & Wolf
Santa Barbara

Robert G Bartlett Inc AC
Sherman Oaks

BDO Seidman
La Mesa, Los Angeles, Orange, San Francisco, San Jose, Torrance

David C Behr
Yuba City

Vernon Bell & Associates
Pasadena

Benko and Piane
South Gate

Bennett & Tone
Woodland Hills

Nancy C Bennett
Fremont

Grant Bennett Accountants APC
Sacramento

Benson & Neff APC
San Francisco

Benson & Yahng APC
Oakland

Benson Benson and Co
Larkspur

Ira T Berkowitz AC
Woodland Hills

Bernotas Accountancy Corporation
Downey

Brenda H Berry
Irvine

Bertorelli AC
San Francisco

Martin Bicker
Palo Alto

Biller Frith-Smith & Archibald
Tarzana

Leonard G Birnbaum & Co
San Diego

Stephen M Bishop
Riverside

Douglas L Blensly
Glendora

Block & Handelman
Los Angeles

Bloom & Company
Sherman Oaks

Judith L Bloom
Berkeley

Isaac Blumberg
Beverly Hills

Bocuzzo & Justus
San Diego

Eric Bonilla
Whittier

Michael Bonner
Santa Clarita

Booker Accountancy Company
Auburn

Booth & Booth
Newport Beach, Pasadena

Mary Bornt
Holtville

Bowman & Company
Stockton

Boyle Cowan & Co
Oakland

Boysol Myers & Pon
Marysville

Brabo Carlsen & Cahill
Palm Springs

Nancy S Brakensiek
Los Angeles

John W Branchflower
Beaumont

John F Branton & Associates AC
Morgan Hill, San Jose

Brennan Jacobs & Company
Bakersfield

Brenner & Halcrow
Beverly Hills

Breskin & Mullen Inc
Orange

Bradley S Brokop
Burbank

Broman & Greig
Santa Monica

Brooks Stednitz & Rhodes AC
San Jose

Brown & Weir AC
Encino

Brown AC
Irvine

Clyde W Brown Associates
Salinas

E Keith Brown & Company
San Jose

Roger A Brown & Company
Pasadena

Brown Waits & Armstrong AC
Bakersfield

W Pierce Brownell
Corte Madera

Mary F Brubaker
San Marino

Eli Buchalter AC
Los Angeles

Roy Bukstein
Belmont

R A Bullard
Campbell

Kenneth A Bullock
San Diego

Bunn Coberly & Gane
San Francisco

Burgess & Company Inc
San Francisco

J L Burke
Piedmont

Burnett Umphress & Kilgour
Rancho Cordova, Stockton

Timothy J Burns
Rancho Cucamonga

Burton Hoglund & Co
Riverside

Harry P Cahill
West Sacramento

Cairns Haack & Company
Carlsbad

Caldwell Becker Dervin Petrick & Company
Woodland Hills

Ray Calhoun
La Jolla

Carathimas Bohren Ellenburg
Danville, Martinez

Keith R Carey PC
Long Beach

Carlson Pavlik & Drageset
Yreka

George W Carlyle
Newport Beach

Stanley M Carrothers AC
Sacramento

Carter & Associates
Van Nuys

Carter Polito & Gorman
Vista

Robert W Carter
Corona, Rancho Cucamonga

Stephen P Carter
San Jose

Ralph J Cartron Jr
Orange

James C Caswell
Rolling Hills Estates

Cater + Stiles Inc
Carmel

Richard S Cave
Sacramento, San Francisco

Chapman & Gravelle AC
Sacramento

Chavez Fisher & Keathley
Bakersfield

Chean & Company
Tarzana

Chen & Associates
Los Angeles

C Jim Chen AC
Torrance

Po-Jen Chen
San Gabriel

John Cheng & Co
San Diego

Harold W Chiasson
Arcadia

Terence K W Ching
Millbrae

Jung Gil Choi
Los Angeles

Christensen Suihkonen & Associates AC
Vacaville

John E Christenson
San Carlos

Cleaver Beck Blank & Co
Woodland Hills

Clement & Associates
La Crescenta

Clumeck Stern Phillips & Schwartz
Encino

William J Cockrell
Balboa Island

Cohee Crisell & Co
Long Beach

Cohen Bender & Wall AC
Los Angeles

J H Cohn & Company
San Diego

Andrew E Colker
San Diego

Collett & Levy
Los Angeles

Patrick F Collins
Newport Beach

John R Collura AC
San Diego

Comins Schenkelberg & Weiner Inc
Sherman Oaks

Michael J Conkey
Irvine

Conrad & Associates
Irvine

Considine & Considine AC
San Diego

Cooney & Associates
Newport Beach

Cooper Moss Resnick Spiegel & Co
Van Nuys

Coopers & Lybrand
Los Angeles, Menlo Park, Newport Beach, Oakland, Palm Beach, Redwood City, Sacramento, San Diego, San Francisco, San Jose, Sherman Oaks

Copeland & Company
Los Angeles

Coradino Hickey & Hanson
La Jolla

Corbin & Wertz
Irvine, San Diego

Cornelius & Company
Sacramento

Costello and Company
Ventura

Peter Coulston
Encinitas

Cowell & Varela PC
Fremont

Thomas P Cox
Tustin

William C Craig
Chico

Gary M Cramer
Los Angeles

Crestol AC
Woodland Hills

Crippen & Crippen
Colusa, Marysville

Crook Beversdorf & Associates PC
Ukiah

David Eugene Crowder
San Jose

Carol Jean Curry
Susanville

Edward W Cutter
Woodland Hills

A G Daline
San Jose

Dalmas AC
San Bruno

**Damitz Brooks Nightingale Turner
& Morrisset PC**
Santa Barbara

Damore Hamric & Schneider Inc
Sacramento

Daniells Phillips Vaughn & Bock
Bakersfield

John R Daries PC
Salinas

Daubenbis Lunden & Co
Covina, Garden Grove

Davis & LeGate AC
Westlake Village

Dennis B Davis PC
Orinda

The Davis Professional Corporation
Pasadena

Robert W Davis
Carlsbad

Jerry A De Ainza
Irvine

Dean Petrie & Haas AC
Novato

K DeBree & Co
Campbell

Mark E Deily
Claremont

DeKarver & Agle
Lake Forest

Dellinger & Company
Los Angeles

Deloitte & Touche
Costa Mesa, Fresno, Hollister, Long
Beach, Los Angeles, Oakland,
Oxnard, Sacramento, San Diego, San
Francisco, San Jose, Santa Ana,
Santa Rosa, Woodland Hills

Gary D Delson
Pleasant Hill

De Marta & Norwalk
Fremont

Deputy Montgomery Inc
Mission Hills

Armand DeStefani PC
Susanville

Dewberry & Company
Santa Ana

Michael DiStefano
Tustin

Robert E Doig
Northridge

Timothy L Donovan
Rancho Cucamonga

Dale J Dorjath
San Jose

Anne Sterling Dorman
San Francisco

Douglas Connerty & Company
Sacramento

Doyle & Hull Inc
Pasadena

William Dubey AC
Los Angeles

Robert P Dubin & Company
Encino

Mark E Dugan APC
Whittier

Duitch & Franklin
Los Angeles

Duncan & Duncan AC
Santa Barbara

Eadie and Payne
Redlands, San Bernardino, Upland

Eckhoff AC
San Rafael

**Edwards Strong Veleker
& Tenen AC**
Chula Vista

Virginia E Egan
Covina

Margaret A Egnew
La Mirada

Peter Elliott AC
Santa Ana

Ellis & Associates AC
Walnut Creek

Elsener & Elsener
Sausalito

Elwood & Espina
San Mateo

Ernst & Young
Bakersfield, Century City, Fresno, Los Angeles, Orange County, Palo Alto, Riverside, Rancho Cucamonga, Sacramento, San Diego, San Francisco, San Jose, Walnut Creek, Woodland Hills

Essary Dal Porto & Lowe
Sacramento

John O Everson
Cupertino

Bruce Fairbanks
San Francisco

Harry W Falk
Los Altos

Donald D Fant
Upland

Farber & Hass
Oxnard

Faulkinbury and Yeagley APC
Whittier

Leabert R Fernandez
San Diego

John W Fetta AC
Irvine

Walter Fierberg
Manhattan Beach

Roy E Fischman
Woodland Hills

Joel Fisher
Anaheim

Fitch & Company
San Jose

Fitzgerald Dubina & Company
San Diego

John G Fitzgerald & Co
Redding

Flint Pistoresi & Co
Fresno

Duke A Forbes
Fullerton

David Fox
Torrance

Frank & Company PC
Berkeley

Frank Rimerman & Co
Menlo Park, San Jose

Frazer and Torbet
City of Industry, Visalia, Walnut

Freedman Knispel Cohen Inc
Encino

Mitchell Freedman AC
Sherman Oaks

Edward Gregory Friedman
Diamond Bar

Paul E Fritch
Granada Hills

Froshman & Billings AC
Los Gatos, Soquel

Jeffrey M Fryer
Santa Monica

Edward D Fulgoni
Glendale

Scott Alan Furman
Laguna Niguel

Mike Furukawa
Cupertino

S J Gallina & Co
Mount View, Oakland, Sacramento

Oscar H Gamez
Ontario

Ganzer & Wisotzky APC
Woodland Hills

Garcia Erwin Nishi & Kawasaki
Oakland

Garrett & Brooks
Sacramento

Garrison & Associates
Covina

Richard J Gartner
Glendale

Glenn M Gelman and Associates
Irvine

George & Starr
Santa Ana

George B Georgiades
Oceanside

Robert T Gervasoni
Los Angeles

Geselowitz Miller & Co
Santa Ana

Getzoff AC
Encino

Gibson & Company Inc
Sacramento

Gilbert AC
Sacramento

Gary P Gillman PC
Encino

Gilman Harris Stephens & Bratcher
Visalia

Veda M Gilman
Oakland

Gish Seiden Kline & Co
Sherman Oaks, Westlake Village

Given Finkel & Co
Santa Monica

Glantz & Sauter AC
Lomita

Barry Glasser
Westlake Village

Glenn Burdette Phillips and Bryson
San Luis Obispo

DG Gildewell & Company
Monterey

Dennis Godecke Accountant Inc
Palm Desert

Delbert M Goehner AC
Pasadena

Melvin Goldberg AC
San Diego

Goldfarb Whitman & Cohen
Los Angeles

Mark S Goldstein
Los Angeles

Gordon Odom & Davis Inc
Sacramento

David L Gorham
Fresno

Fred Gothelf AC
Tarzana

Jerry M Gottlieb
Los Angeles

John D Graham
La Crescenta

Grant Dotson Spence & Co
Fresno

Roger Grant & Company
Pasadena

Grant Thornton
Irvine, Los Angeles, Sacramento, San Francisco, San Jose, Stockton

G Michael Graves
Fresno

Gray and Associates
Stockton, Tracy

Green & Wriedt APC
Monterey, Salinas, Soquel

Richard N Green
Gold River

Thomas H Green
Greenfield

William H Green PC
La Mesa

Greene Nakahara & Lew AC
Oakland

Gregory Yorke & Lerias
Pomona

Nancy E Gribbell
San Diego

Grice Lund & Tarkington
Encinitas, Escondido

Vahe Mesrob Grigorian
Los Angeles

Harold Grimshaw
Santa Ana

Grobstein & Company AC
Los Angeles, Sherman Oaks

Marvin K Grudem
Fullerton

Ronald E Grund
San Diego

Jemi A Guard
South Pasadena

Guerena Bremer & Hockenberg
Marina Del Rey

Robert P Gujral
Rancho Cucamonga, San Dimas

**Gumbiner Savett Friedman
& Rose Inc**
Santa Monica

**Gunnarson Schwarz Ventura &
Richards AC**
San Diego

Gursey Schneider & Co
Los Angeles

Gustavson AC
Laguna Beach

Patricia L Haas
Alhambra

James E Hadobas Inc
Anaheim

David E Hale PC
Orange

Eugene R Hallner
Rancho La Costa

Hallstein & Warner
Long Beach

Hamill & Company
Woodland Hills

Ronald G Hamilton
Sacramento

Charles J Hamlin
Fresno

Hancock & Orlando AC
Cupertino

Hansen & Soulier PC
San Francisco

Eric A Hansen
Irvine

Hanson Rotter & Green
Carmel

Harabedian Hall & Co
Los Angeles

Harb Levy & Weiland
San Francisco, San Mateo

Charles Harker & Co
La Canada

Harlan & Boettger
San Diego

Harmon CPA
Clovis

Harrison-Dailey AC
Chico

Hart & Vanden Berg Inc
Whittier

Hart Byars Eng & O'Connor AC
Palo Alto

William E Hartley
Stockton

Patricia L Haskell
Irvine

**Hausmaninger Benoe Lang &
Alford Inc**
Irvine

John C Hawke
San Mateo

Mark E Hayes
Escondido

Haynie & Company PC
Costa Mesa

John W Heberger
Fresno

Hecox Horn & Wheeler
Sherman Oaks

**Heffner Wright & Fallon
Accountants Inc**
Los Angeles

Heimbucher and Associates
San Francisco, San Rafael

Helsley Mulcahy & Fesler
Tustin

Perry M Henderson
Corona

Herberth & Nettleton
Dublin

Hersh & Goland
Woodlands Hills

Cathy A Hickey
Bellflower

Gary L Higgins
Fresno

W E Himmelmann & Co
Sacramento

Barbara Hinderstein
Monterey

Hirahara Inc
Sacramento

**Hirose Oto & Bailey
Accountants Inc**
Oakland

**Barbara A Hoch Tax and
Accounting Services**
Ontario

D A Hodgkinson
Orange

Carolyn S Holder
Seal Beach

Gilbert S Hong
Los Angeles

Hood and Strong
Palo Alto, San Francisco

Betty J Hoover
Beverly Hills

George L Horejsi APC
West Covina

Mary A Horner
Cupertino

Michael J Horowitz
Calabasas

Horsfall Murphy & Pindroh
Pasadena

House & Company
Sacramento

Gerald K Hoyt
Los Banos

Hsiao-Ping Hsu
Pomona

James A Hudkins
Alameda

Huffman & Co
Corona

Jerry D Hugo AC
Lodi

Rose Y C Huie
Oakland

Michael T Hullen
Auburn

Humiston & Company
Los Angeles

Philip Hung
Monterey Park

Hurley & Company
Granada Hills

Hutchinson and Bloodgood
El Centro, Glendale, San Diego,
Watsonville

Patrick Intiso
Folsom

Carmen Irrargarri
Oceanside

Irelan AC
San Francisco

Irelan Uri Mayer & Sheppie
San Francisco

Ireland San Filippo & Company
Mountain View, Palo Alto, South San
Francisco, San Carlos, San Jose

David L Isa
Torrance

Ishii & Company
Redondo Beach

Iskowitz & Koo
Los Angeles

Jacobs & Associates
Fullerton

Jacobs McDermith & Schaich
San Bernardino

Robert S Jacobs AC
Cupertino

Jasoy Graff & Douglas
La Jolla, Solana Beach

Junius L Jaubert
Pasadena

Jennings Levy & Co
Los Angeles

Johnson & Associates AAC
Rocklin, Torrance

Carl W Johnson
Aptos

Ross A Johnson and Company
Sacramento

Steven C Johnson
San Francisco

Johnston Gremaux & Rossi
Walnut Creek

Johnston Rick & Company
Morgan Hill, San Jose

Jones Islip Newton & Fitzpatrick Inc
Davis, Sacramento

Perry E Jones & Co
Santa Clara

Steven A Jones
Corona

Jordan & Adams
Los Angeles

Judd & Eddy
Santa Monica

Donald G Judd
Santa Rosa

Michael J Kahn AC
Los Angeles

Kanesaka & Co
Los Angeles

Jack Kaplan AC
North Hollywood

Edward Karle
Long Beach

Karno AC
Simi Valley

Robert F Kastner
Irvine

John F Kaylor
Los Angeles

Adnan Kehar
Santa Monica

Kellogg & Andelson AC
West Hollywood

Gregory J Kelly & Company
Los Gatos, San Jose, Saratoga

Kelly Tama Shiffman Inc
Walnut Creek

Kelman & Chan
North Hollywood

Kemper CPA Group
Atwater, Merced, Modesto

Kennedy & Kennedy
San Bernardino

Thomas Kerl
Laguna Hills

Kerry M Kerstetter
Dublin, Fremont

Craig T Kiernan AC
Northridge

Theodore S Kimball Jr
Highland

Kimbell McKenna & von Kaschnitz
Alameda, Walnut Creek

King King & Alleman AC
Burbank

Michael William Kirros
Modesto

Kirstlen & Klein Accts Inc
Sacramento

John J Kirth and Company
Lindsay

William J Kling AC
Calabasas

Walter W Knauss
Thousand Oaks

Robert Allen Kosbie
San Diego

KPMG Peat Marwick
Costa Mesa, Long Beach, Los Angeles, Napa, Oakland, Ontario, Oxnard, Palo Alto, Sacramento, San Diego, San Francisco, San Jose, San Mateo, Walnut Creek, Woodland Hills

Kramer & Olsen AC
Santa Ana

Kramer Zucker & Herren
San Diego

Emma Jo Kresser
Laguna Hills

Terry E Krieg
Pleasant Hill

Janet Lee Krochman
Costa Mesa

Barry W Krowne AC
Woodland Hills

Richard James Kuhwarth
Grass Valley

**Kupperberg Damasco &
Associates AC**
San Francisco

Kuwahara CPA
Torrance

Lake & Associates
Irvine

Matthew Lam
Sunnyvale

Lance Soll & Lunghard
Whittier

Landsman Frank and Sinclair AC
Beverly Hills

Landucci Bick Matter & Johnston
Woodland

Charlie W Langley
Westminster

Lawrence L Lathrop
Canyon Lake

Douglas A Laugero
Modesto

Lautze & Lautze AC
Oakland, San Francisco, San Jose

Donald J Lazar AC
San Mateo

Leaf and Cole
San Diego

Edward M Lee Jr
Los Angeles

Kam P Lee AC
San Gabriel

Kee Hyoun Lee
Los Angeles

Lee Sperling Hisamune AC
Glendale

Jeffrey Charles Leeper
Riverside

Leighton Carter & Bonovich
San Rafael

Letwak & Bennett
Mission Viejo

Kenneth Leventhal & Company
Los Angeles, Newport Beach, San
Diego, San Francisco

Ernest M Lever
Beverly Hills

William D Lever
Seal Beach

Levine Cooper Spiegel & Co AC
Los Angeles

Levitz Zacks & Ciceric
San Diego

Shaoul J Levy
Los Angeles

Thomas J Lieb & Co
Rolling Hills Estates

Choon Taik Lim
Los Angeles

Lindquist von Husen & Joyce
San Francisco

Jan Corwin Lindsay
Ventura

Link Murrel & Company
Irvine

Linkenheimer Hebrew & Company
Santa Rosa

Paul T Linsk
San Diego

Donald F Linsteadt
Sacramento

Robert Lipsey & Company
San Diego

Michael D Little AC
Tustin

Thomas L Livingston
Roseville

Max C Lloyd
Mountain View

Lockwood Perich & Burnell
San Diego

Lawrence J Lococo and Company
San Anselmo

Loes Klingensmith & Associates
Escondido, San Diego

Logan Throop and Company
San Diego

Kevin A Loney
San Jose

Lucas & Company Inc
Anaheim, South Pasadena

Glenn W Lucas
Woodland

Donald Lucia Jr APC
San Bernardino

Lund & Guttry
Palm Springs, Rancho Mirage

Walter Lupeika
Pleasanton

Raymond C Luther
Cameron Park

A Dean Lynn
Chatsworth

MacFarlane Faletti & Co
Santa Barbara

MacNeill & O'Shaughnessy
La Mesa

Maginnis Knechtel & McIntyre
Pasadena

James C Mahoney
North Hollywood

Christopher R Malburg
Palos Verdes

Andre E Maloof
Glendale

Martin Linger & Co
Fresno

Mervin L Martin
San Diego

Martin Paddock & Boyle Accts Inc
Newport Beach, Orange

Martin Werbelow & Co
Pasadena

Karen B Martinsson
Carmichael

Dominic M Marty
San Francisco

Maryanov Madsen Gordon and Campbell
Palm Desert, Palm Springs

Matson and Isom AC
Chico, Oroville, Redding

Daniel Matter & Co
Woodland Hills

George M Mattos
San Jose

William K Maxwell
Irvine

Mayeri and Louie
Encino

John Joseph McAllister
Ojai

McCarthy & Associates
Irvine

McCay AC
Los Angeles

James F McClaskey
Walnut Creek

J Scott McClure
Porterville

Robert E McCorkle
Anaheim

Charles McDonough AC
Torrance

McDougal & Co Inc
Sacramento

David G McFadden AC
Pasadena

McGladrey & Pullen
Anaheim, Pasadena, San Bernardino, San Diego

McGowan Thompson & Englert
Santa Barbara

John R McKean PC
San Francisco

William Emmett McMahon
Red Bluff

Craig E Meister
Santa Barbara

Mellon & Johnson
Fontana, San Bernardino

Martin P Merrill AC
Los Angeles

Sheila Metcalf
Chico

Margaret Meyerkorth PC
Concord

Richard H Miers
Barstow

Amiram Milanov
Berkeley

Miller & Boncyk
Santa Clara

Miller & Giangrande
La Habra, Riverside

Ginger L Miller
San Diego

Miller Kaplan Arase & Co
North Hollywood

Miller Ward & Company
Los Angeles

John R Millington
Mount Shasta

James I Mills AC
Laguna Beach

Dale Miltimore
Cypress

Miod and Company
Sherman Oaks

Mistretta Kee & Co
Roseville, Sacramento

Ken Mitsuda
Oakland

Joel D Momsen
Napa

Monroy Moreno & Kennerson AC
El Centro

Gregory M Montagna APC
Irvine

Montgomery Niemeyer & Co
Arcadia

Moody Nation & Smith
San Diego

Moon and Mandella AC
Palo Alto

Moore & Baker
Walnut Creek

Moore and Company
Encino

Eddie I Moriguchi
San Francisco

Mark S Moriguchi
San Francisco

Robert A Morin
Glendale

Morris Davis & Company
Oakland

Irene Morse
Visalia

Moss Adams
Costa Mesa, Los Angeles, Rancho
Cordova, Rancho Cucamonga, San
Diego, San Francisco, Santa Rosa,
Stockton, Walnut Creek

Martin Alan Moss
Encino

Mowat Mackie & Anderson
Oakland

Muler & Clare PC
Van Nuys

Mulford and Tignino
Westlake Village

**Muller King Black Mathys and
Acker**
Downey, Los Angeles

Murphy Green & Company
Fort Bragg, Mendocino

Murray and Company
Sacramento

Derek Kazuo Nakagawa
Buena Park

Jon Y Nakagawa & Associates
Oakland

Nanas Stern Biers Neinstein and Co
Beverly Hills

Navarro & Assoc
San Diego

Bernard W Neiman
Encino, Sherman Oaks

Marjorie Neiswanger
Morro Bay

The Nemirow Group
Los Alamitos

Nerdrum & Williams
Thousand Oaks

Ilona I Neumann
La Mesa

Nevans & Gaydos
San Pedro

Cheryl P Nichols
Newport Beach

Judy Nieh
Rowland Heights

Jon A Niiro
Newport Beach

Nitchman & Company
Santa Monica

Noell Clevenger & Company
Visalia

Nogle AC
San Francisco

Norred & Company
Tustin

Novogradac Fortenbach & Co
San Francisco

Nystrom & Company
Redding

Terrill F Oberman
Thousand Oaks

Richard J O'Connell
Los Angeles

**Odenberg Ullakko Muranishi
& Co AC**
San Francisco

Eugene L Oftedahl Inc
La Mesa

Patrick William O'Grady
Glendale

Ronald G Ogulnick PC
Beverly Hills

James J O'Leary
Newport Beach

Melvin E Oliver
Oroville

David W Olivo
South Lake Tahoe

Elaine Ollila
Campbell

Olsen AC
Salinas

Terri Ann Olshefsky
Tustin

Glenn Oppenheim AC
Culver City

Orejudos Victorino & Co
Daly City

O'Rourke and Clark AC
Brisbane, Los Angeles

Robert A Ortalda Jr
Redwood City

James A Ostiller AC
Beverly Hills

John C Owen & Co
El Cajon

Ozur Andersen & Radder
Beverly Hills

Pannell Kerr Forster
Irvine, Los Angeles, San Diego,
San Francisco

Judith A Pappe
Anaheim

Earl E Parks
Porterville

Parodi & Cropper
Lafayette

Parrish & Peterson AC
San Jose

Pearlman & Markle
Newhall, Santa Clarita, Woodland Hills

Noel E Pearman
San Jose

Pearson Del Prete & Co
Burlingame, Palo Alto, Redwood City

Pehl Cobb Foutz & Foutz PC
Hemet

Peri and Company Inc
Santa Barbara

Julius Perler
Los Angeles

Perotti & Carrade
Larkspur

Perry Hay & Chu
Woodland Hills

Perry-Smith & Co
Sacramento

Peterson & Associates
Marina Del Rey

Peterson & Co
La Jolla, San Diego

Robert A Petterson
San Diego

John F Pfaffl
Burbank

Pfuhl & Knight AC
El Cajon

David Phifer & Associates
Sherman Oaks

Christopher J Philbin AC
Yorba Linda

James E Phillips
San Mateo

Phillips Olson & Prince Inc
Santa Rosa, St Helena

George W Plane Inc
San Jose

Gregory E Pierson
Eureka

Steven R Pines
Los Angeles

Pisenti & Brinker
Napa, Petaluma, Santa Rosa

Mark A Pizarek
Cupertino

Plat & Roschke APC
Woodland Hills

E Eugene Platt Inc
San Bernardino

**Pomerantz Kavinoky Gralitzer &
Miller**
Woodland Hills

Poole Rasmussen Inc
Santa Ana

Poortinga Mead & McConnell Inc
Fullerton, Ramona

Jerome K Porter AC
Corte Madera

Lyle L Potts
Glendale

Power Twersky & Associates
Beverly Hills

Price Waterhouse
Century City, Costa Mesa, Long
Beach, Los Angeles, Menlo Park,
Newport Beach, Oakland, Palo Alto,
Riverside, Sacramento, San Diego,
San Francisco, San Jose, Santa
Monica, Woodland Hills

Douglas B Ptolemy
Los Angeles

Gordon H Pullin
Long Beach

Zafar Qureshi
Van Nuys

Rahimi & Co
Santa Monica

Susan Razzeto
Manhattan Beach

Reardon and Associates
Upland

David M Reff AC
Studio City

Raymond Regalado
Ontario

Charles Francis Reichel
Healdsburg

Reimers and Taylor AC
Yuba City

Dean Reiter and Assoc AC
Fullerton

Renaud & Wilson
Santa Barbara

Edward W Riback PC
Alameda

Bruce W Rich
Stockton

Robert M Richards
Sylmar

Richardson & Company
Sacramento

Michele Riley
Solana Beach

Roberts & Bryant AC
San Jose

Nancy L Roberts
Bakersfield

Scott Kirkland Robertson
Grass Valley

Rogers Anderson Malody & Scott
San Bernardino

Rogers Clem & Company
Covina, Upland

Dana M Ronald Inc
Bakersfield

Rooney Ida Nolt and Ahern
Oakland, Sacramento, Walnut Creek

Rose & Snyder
Burbank

J M Rose AC
Woodland Hills

Keith J Rosen
Sherman Oaks

Daniel D Ross
Rancho Cordova

Rossi & Company
Gardena, Los Angeles

Rossmann Mac Donald & Benetti Inc
Sacramento

Roth Bookstein & Zaslow
Los Angeles

Rubenstein & Abramson
Visalia

Rubino & McGeehin Chartered
Sacramento

Rushall Reital & Randall
Solana Beach

Fred Russell
San Luis Obispo

Ruzzo Scholl & Murphy AC
San Jose

Ryan Christie Quinn Provost & Horn
Fresno

Saddington • Cacciamatta
Irvine

Sharon St Amand
Woodland Hills

Dale L St Claire
Bakersfield

Salas & Giacinto
El Toro

Arthur M Salazar III
Torrance

Salibello & Broder
Los Angeles

Verne G Sanders AC
Cameron Park

Robert A Santa Cruz
Newman

Mark S Sauer & Co
Ventura

Schlegelmilch & Schlegelmilch
Sacramento

Edward J Schneider Jr
Stockton

Ronald M Schulkin APC
Chatsworth

Schwartz & Platz
Sacramento

Scott Bankhead & Co
Newport Beach

Randolph E Scott & Company
San Rafael

Scruggs & Company Inc
San Jose

William J Scully III
Agoura

Seiberlich AC
Alameda, Walnut Creek

John T Seigle
Hillsborough, San Francisco

Seiler & Company
Redwood City, San Francisco

Selesnick & Weissman
Encino

Seymour Consulting Group
San Diego

Lawrence D Shapiro
Los Angeles

Shea & Labagh Inc
San Francisco

O Ray Sheets AC
Los Banos

Keith A Shibou AC
Palm Springs

Shillian Abrams & Company AC
Los Angeles

Shilling & Kenyon Inc
San Jose

Shockey & Associates
San Diego

Barri Sibbald
Palmdale

Silva Harden & Co
Fresno

Silverman Silverman & Krantz
San Francisco

**Singer Lewak Greenbaum &
Goldstein**
Los Angeles, Ontario, Santa Ana

Wendel S Skinner
San Diego

Herbert F Slavin & Co
Encino

Slover & Lotspeich AC
Chico

Smith & Newell
Yuba City

Smith & Smith
Auburn

Bradley J Smith
Orange

David L Smith
Glendale

Douglas Mitchell Smith
Bakersfield

Smith Lange & Phillips
San Francisco

Margaret Smith
San Diego

Smith Marion & Co
Redlands

Smouse Jeffery Pistole & Corrigan
Pasadena

**Soares Sandall Bernacchi &
Petrovich**
Oxnard

Solomon Ross Lippe Hellie & Grey
Woodland Hills

Solone AC
Folsom

Leonard C Sonnenberg PC
Anaheim, San Diego

Soren McAdam Bartells Inc
Redlands

Sorey McKinley & Searcy
Porterville

Thomas R Soule
North Hollywood

Richard W Souther
Pleasanton

Sparks and Nelson
Santa Ana

Harold Spector
Pasadena

W Jeff Spencer
Sonoma

Spott Kunse & Cohan PC
San Francisco

Stadtler Rosenblum & Saris
San Francisco

Michael W Stagner Inc
Covina

Frederick A Steele PC
Willits

Stein Wheeler & Company AC
Woodland Hills

Joseph Charles Steins
Los Angeles

Eric R Steinwald AC
Los Angeles

Peter Y Stephan PC
Woodland Hills

Stephens Becker & Loughman
Oxnard

Robert Stephenson AC
Manhattan Beach

Steres Alpert & Carne
San Diego

Graham Stokes & Associates
Capitola

Stonefield Josephson AC
Los Angeles, San Francisco

Stoughton Davidson AC
Fresno

Sugarman & Company
San Francisco

Yun Won Suh
Los Angeles

Swanson and Kinney
Sacramento

Frank Sweeney & Company
Los Angeles

Sweeney Kovar
San Ramon

Swenson AC
Ontario

Barry W Sylvester
Burbank

Shigeji Takeda
Los Angeles

Talley & Company
Orange

Tamiyasu Smith Horn and Braun AC
Fresno

Marie Tan APC
Los Angeles

Kenneth K Tanaka
Huntington Beach

Tanner Mainstain & Hoffer
Los Angeles

Ronald W Taryle
Los Angeles

**Tate Propp Beggs
& Sugimoto AC**
Sacramento

Montgomery L Taylor
Healdsburg

Tenney & Company
Yuba City

The Sir Meredith Agency
Westchester

Thompson Noble Company
Sacramento

Ian Thomson
Palo Alto

Kenneth W Toet
Yuba City

Russell C Tollefson
Redding

Tomaso De Pry & Del Campo
Pasadena

Torosian & Walter
Fresno

Frank Trafton AC
Pleasanton

Trimble & Fumey
Riverside

Rex M Tudor
Shafter

LeRoy N Tuttle
Twain Harte

Urbach Kahn & Werlin PC
Los Angeles

Henry Vanderzee Jr
Walnut Creek

Vargas Cruz & Patel
Los Angeles, Oakland, San Jose,
Vallejo

Vasin Heyn & Company
Tarzana

Gilbert Vasquez & Company
Los Angeles

Vavrinek Trine Day & Co
Rancho Cucamonga

Vicenti Lloyd & Stutzman
La Verne

Vilmure Peeler & Boucher
Whittier

Robert E Vitro
Cupertino

Roy C Voorhies
San Francisco

John Waddell & Co
Sacramento

Albert M Wade Inc
Sherman Oaks

Wain Samuel & Co
San Mateo

Kenneth Michael Waldrip
Northridge

Wallace Mah & Louie
San Francisco

Terryll Ann Walls
Huntington Beach

Jennifer Ann Waltzer
Santa Monica

Chia-Wei Wang
San Francisco

Arthur J Wankel
Del Mar

Watts Campbell & Anderson AC
Fresno

Charles E Weaver PC
El Cerrito

Weber Lipshie & Co
Beverly Hills

West Kuhn Turnquist & Schmitt AC
San Diego

Robert Garrett West and Company
Danville

Boyd Wheeler
Huntington Beach

Michael Whiteside APC
Chino

Patricia J Widener
Brentwood

Jeanne L Wiener
San Carlos

Gregory A Wild
San Francisco

Sam D Wild
Chatsworth

P Robert Wilkinson
El Cajon

Charles B Williams Jr
Chula Vista, La Mesa

Willis & Walsh
Citrus Heights

Ralph M Wilson AC
Auburn

Gregory J Wimmer
Palo Alto

Windes & McClaughry AC
Long Beach

Winkler & Forner
Sacramento

Eileen M Wirsig
Laguna Hills

Kenneth J Wittson AC
Woodland Hills

Matthew D Wolf
Calabasas

Wolfe & Company APC
Ventura

Charles D Wong
San Francisco

Samuel H Wong & Co
San Francisco

B David Wood AC
San Diego

Charles B Wood PC
Fairfield

Wright Ford Stampe Inc
Irvine

Lynn Wubbels & Company Inc
San Jose

Weijia Yau
Glendora

Yoder Kushner & Co
Irvine

Youmans Braithwaite and Rechif
Bonita

Young Craig & Company
Los Altos

Robert D Zahn
Orange

Zainer Rinehart Clark PC
Santa Rosa

Zdonek AC
Torrance

David Zebker
San Francisco

Zivetz Schwartz & Saltsman
Los Angeles

Gary M Zweig AC
San Diego

COLORADO

Jean K Abels
Boulder

Accounting for Success PC
Denver

**Affleck Melaragno Bernstone
& Co PC**
Denver

Arthur Andersen & Co.
Denver

Anderson & Whitney PC
Denver, Greeley

Anderson Doty & Company
Fort Morgan

Morton C Anderson
Broomfield

Barsch Franca Goldstine
Lakewood

Bates & Bates
Loveland

T F Bauerle and Company PC
Denver

BDO Seidman
Denver

Lawrence V Bialek PC
Lakewood

Edwin A Biggs PC
Idaho Springs

Biggs Kofford & Co PC
Colorado Springs, Cripple Creek

Bogner & Co PC
Denver

Gary Bohall Inc
Colorado Springs

Bonaker & Associates PC
Craig

Bondi & Co
Englewood

Rose Marie Bowden
Lakewood

Bradley Allen & Associates PC
Lakewood

Brenner Gleason and Hogan PC
Denver

Bretzlauf & Husman Inc
Lakewood

Brock and Company PC
Boulder, Fort Collins, Longmont

Brockmann Armour & Co
Denver

William Louis Brooks
Lafayette

C L Brown & Associates PC
Denver

Campbell & Rosenbaum
Denver

R J Campbell & Co PC
Colorado Springs

Doris M Carpenter
Greeley

J Braxton Carter & Company
Colorado Springs

Linda Cassaday
Denver

Causey Demgen & Moore Inc
Denver

**Chadwick Steinkirchner Davis &
Company PC**
Grand Junction

Chervenak & Associates PC
Boulder, Englewood

Clifton Gunderson & Co
Boulder, Denver

H Lynn Coffman
Estes Park

E Ray Cook III
Montrose

Coopers & Lybrand
Denver

Cordovano and Company PC
Denver

Curtiss Coughlin
Boulder

John J Curran PC
Denver

Dalby Wendland & Co PC
Glenwood Springs, Grand Junction,
Montrose

Carol A Davis
Englewood

Deloitte & Touche
Colorado Springs, Denver

Dixon Waller & Co
Trinidad

Dollarhide & Schwartz
Greeley

Dollinger Smith & Co
Denver

Thomas J Drake PC
Buena Vista

Owen P Duffy Jr
Dillon

Carl M Duncan
Englewood

Dwire Stanfield & Wallace PC
Grand Junction

Eakins Bratton & Assoc PC
Castle Rock

Ehrhardt Keefe & Steiner PC
Aurora

Ernst & Young
Denver, Littleton

Farmer and Renken
Lamar

Thomas Lee Felker
Denver

Gregory J Folk
Denver

**Fortner Bayens Levkulich
and Co PC**
Denver

Bruce L Fosdick PC
Castle Rock, Elizabeth

Foust & Associates PC
Estes Park

M Michele Gargaro PC
Arvada

Garren Stanifer & Ross Inc
Pueblo

Geis Buhrdorf & Narva Inc
Denver

**Gelfond Hochstadt Pangburn Stark
& Co**
Denver

Edgar F Gerould
Aurora

L Paul Goedecke
Lakewood

Gracey and Co PC
Greeley

Grant Thornton
Colorado Springs, Denver

James W Grimsley
Rocky Ford

Grimsley White & Co
La Junta, Pueblo, Rocky Ford

James Richard Grisier
Grand Junction

Gruenler & Associates PC
Denver, Glenwood Springs

**Gustafson Crandall
& Christensen Inc**
Colorado Springs

Haley & Breed
Durango

Haller and Company
Denver

Halliburton Hunter & Associates PC
Denver, Loveland

Hamma and Nelson PC
Denver

Handy Barnes & Haycock PC
Glenwood Springs

John M Hanson & Company PC
Denver, Evergreen

Hein + Associates
Denver

M R Henderson & Company PC
Colorado Springs

Michel Heneen & Co PC
Englewood

Higgins Meritt & Burdick PC
Aurora

Hilderbrand Vagneur Firth & Company
Colorado Springs

Hines Condon & Zarlengo
Wheat Ridge

Hoelting & Company Inc
Colorado Springs

Robert L Hoerr
Lakewood

Holben Boak Cooper & Co PC
Denver

Paul Holscher
Aurora, Canon City

C James Homer
Aurora

Hoogendyk & Kent PC
Fort Collins

Hoover & Stahl PC
Englewood

Hrynik & Associates PC
Lakewood

Hunt Spillman & Ewing PC
Fort Collins

Hunter & Associates PC
Boulder

Hutchison Hugins and Fredrick
Cortez, Durango, Telluride

Clyde H Hyink
Boulder

Arnold S Idelberg PC
Englewood

Johnson Cahill & Associates PC
Boulder

Fred R Johnson PC
Lakewood

Michael B Johnson & Co PC
Denver

Kennedy and Coe
Lamar, Wray

Kiesling Associates
Colorado Springs

Patricia Ramsey King
Denver

Kish Leake & Associates PC
Englewood

Kosmicki Frick Kadlecek & Co
Greeley

KPMG Peat Marwick
Denver

Krause & Company PC
Denver

Theresa A Kurtenbach
Denver

Lambert & Associates PC
Longmont

John A Larson PC
Lakewood

Latino & Associates PC
Boulder

Lehman Butterwick & Company PC
Denver

Paul A Lemon PC
Durango

Levine Hughes & Mithuen Inc
Englewood

I Leroy Likes
Aurora

Lippa Williams & Associates
Denver

Mann & Associates PC
Broomfield

Masini & Company PC
Lakewood

Mason Russell West & Co
Denver

Michael Matthews and Assoc PC
Colorado Springs

McDonald Holligan & McPherson Inc
Colorado Springs, Pueblo

McGladrey & Pullen
Denver, Fort Morgan, Sterling

McGraw & McGraw PC
Westminster

McKenna & Jungen Inc
Durango

McMahan Armstrong Novosad & Anderson PC
Avon

Melton & Associates PC
Colorado Springs

Mendenhall Haskins & Co
Englewood

D L Micaletti
Golden, Lakewood

Miller and McCollom
Englewood

Roger E Miller
Colorado Springs

Bruce Mills PC
Rifle

Mitchell Londer and Company
Denver

Paul Mitchell & Co PC
Englewood

Moeller Osborne & Parsons
Colorado Springs

Moore Stephens
Littleton

Larry W Neu & Company PC
Denver

Frederick L Norman and Co Inc
Arvada

Nygren Sears and Company Inc
Colorado Springs

Oatley & Company PC
Englewood

Olson Simmons & Flowers PC
Englewood

Pannell Kerr Forster
Denver

Doran Peck PC
Denver

Mike Perry
Fort Collins

Pomeranz Zepelin & Co PC
Denver

Price Waterhouse
Denver

Garth Ramsay PC
La Junta

Holly A Reed
Aspen

Rhode Scriptor & Associates
Boulder

Rickards and Company PC
Fort Collins

A J Robbins PC
Denver

Dana M Ronald Inc
Denver

Ryan Gunsauls & O'Donnell PC
Denver

Sadler Smith & Associates PC
Littleton

Jack Salewski
Idaho Springs

**Saltzman Cohen Friednash
Massaro & Company PC**
Denver

Sanden Shambo & Anderson PC
Colorado Springs

Robert A Savage
Denver

Schulz and Company
Aurora

David L Schwenke
Boulder

Scullion Beekmann and Company
Denver

Shepherd and Company Inc
Englewood

Shultz & Associates PC
Lakewood

Siebert & Associates PC
Greeley

Sigman Neuman & Company
Denver

Jonathan Monroe Smith
Arvada

Stockman & Kast PC
Colorado Springs

Marvin L Stone
Denver

Strait Kushinsky & Co PC
Colorado Springs, Denver

Jeanne M Surbrugg
Denver

Tanner Dirks & Company Inc
Denver

Taylor Schmitz & Associates Inc
Boulder

Kimberly S Temple
Gunnison

Terry & Stephenson PC
Denver

William J Trainor
Sugar City

Robert G Tschida
Pueblo

Turnage Clark & Associates
Denver

Van Schooneveld and Co Inc
Englewood

Wagner & White PC
Lakewood

Waidler Jacobs & Associates PC
Boulder

David G Walker
Estes Park

Wendell T Walker & Associates PC
Boulder

Waugh & Associates PC
Colorado Springs

Wenner Silvestain & Company
Englewood

Wheeler Brunschwig Wasoff PC
Denver

Ashley A Wiechmann PC
Colorado Springs

Williams Richey & Co
Denver

A W Wilson
Durango

Wilson Downing and Associates
Wheat Ridge

Winterscheidt & Callahan PC
Denver

Wojteczko Snyder Group PC
Denver

Yale & Seffinger PC
Denver

Yanari Watson Lyons & Co PC
Englewood, Frisco

Zaveral Boosalis Raisch
Denver

CONNECTICUT

Raymond F Ableski
Bristol

Actis-Grande & Ronan
Danbury

Arthur Andersen & Co.
Hartford, Middletown, Stamford

**Bailey Moore Glazer Schaefer &
Proto**
Woodbridge

James L Bassett
Greenwich

William A Blagys
Fairfield

Blum Shapiro & Company PC
Farmington

Brodeur & Hannaford
Old Saybrook, Waterford

T M Byxbee Company
Hamden

Cangiano Zdon & Dee
Westbrook

Glenis G Caouette
Old Saybrook

**Capossela Cohen Engelson &
Colman PC**
Southport

John N Carey
Canaan

David J Cavasino
Groton

Sonya Morrison Clark
Westport

Cole Frago Cusick Chestler & Co
Waterbury, Wethersfield

Coopers & Lybrand
Hartford, New Haven, Stamford, West
Hartford

**DeCaprio Cusano Fazzuoli &
D'Agostino PC**
Branford

Deloitte & Touche
Hartford, New Haven, Stamford, Wilton

R L DePanfilis and Co
Norwalk

DiSanto Bertoline & Company PC
Glastonbury, Groton

Discenza Schofield & Co
Ansonia, Milford

William P Donovan
New London

**Dworken Hillman LaMorte &
Sterczala**
Bridgeport

Ernst & Young
Hartford, Stamford

Lillian V Filardo
Stamford

Tracy E Fillow
Kent

Filomeno & Company PC
West Hartford

Thomas E Finn PC
Greenwich

Fiorita Kornhaas & Van Houten PC
Danbury

Friedberg Smith & Co PC
Bridgeport, Stamford

Gagnon & Associates PC
Madison

Goldblatt Bokoff & Co
Norwich

Robert J Gosart
Shelton

Daniel L Gotthilf
Ridgefield

Grant Thornton
Stamford

Guilmartin DiPiro & Company
Middletown

Hallisey & D'Agostino
Wethersfield

Helming & Company PC
Wallingford

Anthony Hernandez PC
Bridgeport

Matthew Paul Hightower
Groton

Hollander & Kovitz
Hartford

J Wm Hope & Company
Bridgeport

Igdalsky & Company
Manchester

Edward Isaacs & Company
Stamford

Konowitz Kahn & Co PC
North Haven

Peter Samuel Kopcha
Plymouth, Terryville

Kostin Ruffkess & Company
West Hartford

KPMG Peat Marwick
New London, Stamford, Danbury,
Hartford, New Haven

Lagana Roberge & Company
East Windsor

F Robert Lasaracina
Norwich

Leask & Leask PC
Fairfield

Lenkowski Lonergan & Co
Waterbury

Christopher J LeRose
Greenwich

Marchand & Co PC
Wethersfield

Thomas Marien & Company
Norwich

Marinan & Young
Ridgefield

McGladrey & Pullen
New Haven

Morrell Phillips Urso & Kosovsky
Berlin

**Nishball Srebnick Zaluda Carp and
Niedermeier PC**
Bridgeport, Stamford

Noreika Rosenfeld & Hupp
Hartford

C Bennett Norman
Westport

O'Rourke and Clark AC
Prospect

Floyd Ozeck
Hamden

Pacowta & Hubbard
Waterbury

Howard L Page & Co
Avon

Pallman & Company
New Haven

Michael J Poe
New London

Polumbo & Partners
Windsor

Price Waterhouse
Glastonbury, Hartford, Stamford

Ramey Carbone & Co PC
Danbury

Reich Schweitzer & Weiss
Bethel, Bridgeport

Reiner & Hoff PC
Darien

Rice Reynolds & Scanlon PC
Glastonbury

Donald W Richardson
Stamford

Joseph J Riella and Company
Waterford

Rothstein & Company
Avon

Seward and Monde
Danbury, Meriden, New London,
North Haven

Shane Navratil & Co
Willimantic

William D Shay Jr
Greenwich

Simione & Simione
Hamden

Robert Slodowitz
Washington

Spitz Sullivan Wachtel & Falcetta
Hartford

David T Sweet
Cromwell

Steven J Tynan
Chester

Vecchitto Macca & Glotzer PC
Rocky Hill

John H Venman & Co
Fairfield

John A Watts
Trumbull

Weinstein and Anastasio PC
Westport, Woodbridge

Stephen Weinstein
Guilford

John E Werner
Woodbury

David J White
Wallingford

Nancy S Wikstrom
Stamford

Zimmer and Zimmer PC
Trumbull

Ivy Frago Zito
Marlborough

Wallace Zuckerman
Fairfield

DELAWARE

Ballard Thompson & Associates PA
Christiana, Georgetown

Barbacane Thornton & Company
Wilmington

Belfint Lyons & Shuman PA
Wilmington

Cover & Rossiter PA
Montchanin

Dingle & Kane PA
Newark

Eikenberry Lank & Company
Milford, Seaford

Faw Casson & Co
Dover

Gunnip & Company
Wilmington

Haggerty & Haggerty PA
Wilmington

Horty & Horty PA
Wilmington

**Jefferson Urian Doane
and Sterner PA**
Dover, Georgetown, Ocean View

Jones & Company
Rehoboth Beach

KPMG Peat Marwick
Wilmington

McBride Shopa & Co
Greenville, Wilmington

David M Miller PA
Wilmington

Jeffrey L Premo
Seaford

Price Waterhouse
Wilmington

Schiavi Marx & Co
Dover, Wilmington

Seitz & Associates PA
Wilmington

Shotz Miller & Glusman PC
Dover

Simon Master & Sidlow PA
Wilmington

Joanne B Slifer
Wilmington

Wade & Santora
Newark

DISTRICT OF COLUMBIA

Arthur Andersen & Co.
Washington

BDO Seidman
Washington

Bernstein and Company
Washington

**Bond Beebe Barton &
Muckelbauer PC**
Washington

W Murray Bradford
Washington

Buchanan & Company
Washington

Chadbourne & Becker
Washington

Coopers & Lybrand
Washington

Deloitte & Touche
Washington

Ernst & Young
Washington

Feddeman & Tate
Washington

Financial Reporting Consultants
Washington

Grant Thornton
Washington

Hariton Mancuso & Jones PC
Washington

Thomas Havey & Co
Washington

Johnson Lambert & Co
Washington

**Katz Abosch Windesheim
Gershman & Freedman PA**
Washington

KPMG Peat Marwick
Washington

Lane & Company
Washington

Kenneth Leventhal & Company
Washington

Jack Martin & Co PC
Washington

Mayer Hoffman McCann
Washington

McQuade and Capron
Washington

Mitchell/Titus & Co
Washington

Howard Christopher Moss
Washington

Price Waterhouse
Washington

Tom D Pufnock
Washington

Bert W Smith Jr & Co Chartered
Washington

Stokes & Company PC
Washington

Urbach Kahn & Werlin PC
Washington

Gregory K Washington
Washington

Watkins Meegan Drury & Company
Washington

Watson Rice & Company
Washington

FLORIDA

Richard J Aboud
Jacksonville

Robert E Adelson
Boca Raton

Ahearn Jasco & Company
Pompano Beach

Aidman Piser & Company PA
Tampa

Alessandri & Co
Tampa

Aliotta Fritsch & Walsh
Jupiter

Keith Altizer & Co PA
Maitland

Arthur Andersen & Co.
Fort Lauderdale, Jacksonville, Miami,
Orlando, Sarasota, St Petersburg,
Tallahassee, Tampa, West Palm
Beach

Virginia A Anderson PA
Lutz

Appelrouth Farah & Co
Coral Gables

**Arthur Swearingen Groover &
French**
Sarasota

Charles R Atkins
Jacksonville

**Averett Warmus Durkee Bauder &
Dayhoff**
Orlando

Michael L Baker PA
Sarasota

Andrew A Barnett PA
Cape Coral, Fort Myers

Batson Carnahan Doyle & Co PA
Fort Myers

Joel S Baum PA
Coral Springs

Baumann & Company PA
Brooksville, Tampa

Baylis & Company PA
Lakeland

BDO Seidman
Miami, Orlando, West Palm Beach

Richard I Behren
Miami

R R Beidelman PA
Jacksonville

**Berger Harris McAlpin & Co
Chartered**
Fort Pierce, Jensen Beach, Vero
Beach

Berkovits & Rose PA
Plantation

Berkowitz Dick & Pollack
Boca Raton, Miami

Berman Shapiro Crawford & Co
Melbourne, Merritt Island

Dennis I Berner
Winter Park

Berryhill Hoffman & Waggoner PA
Ocala

William D Bertke
Amelia Island

Betts Rogers & Schenck PA
Tallahassee

Terry Beville PA
Tampa

Richard W Blacharski Sr
West Palm Beach

Blitch Gartside & Wilkinson PA
Jacksonville

F H Blomgren
Sun City Center

Bobbitt Pittenger & Co
Sarasota

Rosa E Bowen
Tampa

John L Bradshaw PA
Altamonte Springs

Bramlett Cornelius & Culpepper PA
Jacksonville

Kathryn Brannon
St Petersburg

Bray Beck & Koetter
Cocoa Beach, Melbourne, Titusville

Brewer Beemer Kuehnhackl & Koon PA
Orlando

Bricker & Rooks PA
Tampa

Shelton Bridges Jr
Tallahassee

Brooks Braxton & Holway PA
Bradenton

Robert Brown PA
Boynton Beach

Beverly M Brunelle
Fort Pierce

Bryant & Company PA
Lakeland

Carol Brough Buchan
Orlando

Ralph A Buchman
Port St Lucie

M A Cabrera & Company PA
Fort Lauderdale

Scott Cadwell
Kissimmee

Joe P Calderwood
Titusville

Charles E Cannon PA
Naples

Karen Carazo
Miami

James D Carlson PA
Pensacola

L B Carpenter PA
Miami

Mark B Carr
Tallahassee

Carter Belcourt & Atkinson PA
Lake Wales, Lakeland, Winter Haven

Sylvanus J Carter
Tampa

Anthony C Caruso
Boca Raton

Cavanaugh & Co
Sarasota

Virginia Cave PA
Miami

Chastang Ferrell & Associates PA
Winter Park

Chak-Tong Chau
Deland

Cherry Bekaert & Holland
Clearwater, Orlando, St Petersburg,
West Palm Beach

Chesser and Company PA
Winter Park

Christian Lecusay & Associates
Miami

Christopher Smith Gentile Leonard & Shinn PA
Bradenton, Sarasota

David C Clowe
Jacksonville

Coates McCullar & Biggers PC
Bonifay

Concannon Gallagher Miller & Company PC
Boca Raton, St Petersburg

Contemporary Business Services
Jacksonville

Coopers & Lybrand
Fort Lauderdale, Fort
Myers, Jacksonville, Miami, Orlando,
Tampa, West Palm Beach

Cornerstone Accounting & Bookkeeping PA
Largo

Thomas M Costello PA
Boca Raton

Cox & Beaudet PA
Hernando

Henry T Culbreth
St Petersburg

Donald E Cundiff
Melbourne Beach

Cuthill & Eddy
Winter Park

William M Daniels PA
Oviedo

Dwight Darby & Company PA
Tampa

Davis & Kyle PA
Miami

Davis Monk & Company
Gainesville, Ocala, Palatka,
St Augustine

Thomas Michael Deese
Melbourne

Degnan & Shlafer
Jacksonville

Omar Del Rio PA
West Palm Beach

Deloitte & Touche
Fort Lauderdale, Jacksonville, Miami,
Orlando, St Petersburg, Tampa, West
Palm Beach

De Meo and Mott
Fort Lauderdale

John H Dick
Fort Lauderdale

Dohan/Simon/Company
Miami

John Dorony Jr PA
Fort Lauderdale

David G Dreslin
Clearwater

Robert J Droubie
Clearwater

B Alan Dubrow PA
Coral Springs

Hewitt J Dupont
Daytona Beach

Dupree and Camputaro
Daytona Beach

Eric S Edelson PA
Fort Lauderdale

Michael G Ellis PA
North Miami

Irene A Epstein
Boca Raton

Ernst & Young
Daytona Beach, Fort Lauderdale,
Jacksonville, Miami, Orlando, St
Petersburg, Tallahassee, Tampa,
Titusville, West Palm Beach

Monica S Evans
Lutz

Evans Parrish & Fisk
Lakeland

Gary E Farmer
Tampa

Felsing Rankin & Co PA
Longwood

Rene G Fernandez
Palm Beach Gardens

Fiske & Company
Hollywood

Clair E Flieder
Merritt Island

Foelgnier Ronz Simone & Straw PA
St Petersburg

Fogal Lynch Johnson & Long
Fort Pierce, Port St Lucie

K Harrison Folsom Jr
Miami, South Miami

Forness Graham & Cottrill PA
Orlando

Freuler & Thacker PA
Kissimmee

Friedman Alpren & Green
Palm Beach Gardens

Frohme Enterprises Inc
Miami

Richard J Fuller PA
Clearwater

Richard A Furman PA
Orlando

W R Garrett PA
Tampa

James E Gelbert Jr
Coral Springs

**Geller Ragans James Oppenheimer
& Creel**
Orlando

Emanuel Gerstein Inc
Palm Beach

J D Gilbert & Company
Pompano Beach

Gionet and Pierstorff
Gainesville

Girardin Baldwin & Associates
Naples

Goff & Hurd
Pensacola

Goldberg & Dorra Inc
West Palm Beach

**Goldstein Schechter Price Lucas
Horwitz & Co PA**
Coral Gables, Homestead

Kenneth T Gordon PA
Palm Beach Gardens

Grant Thornton
Fort Lauderdale, St Petersburg,
Tampa, West Palm Beach

Gregory Sharer & Stuart
St Petersburg

Grenadier Appleby & Company
Jacksonville

Gruber Lindsley & Robbins PA
Fort Lauderdale

L John Guerin Jr PA
Clearwater

Angelo Guida & Company PA
Apollo Beach, Tampa

**Gunn Patterson Spaulding
& Bohn PA**
Jacksonville, St Augustine

Gurland & Goldberg PA
Hallandale

Hacker Johnson Cohen & Grieb
Tampa

Hagen Palen & Co PA
Fort Myers

Harbeson Beckerleg & Fletcher
Jacksonville

Harper Van Scoik & Company
Clearwater, New Port Richey

Dana L Harrison
Naples

Barry I Hechtman
Miami

Heitler & Neuman PA
Maitland

Hendricks & Wasserman PA
Delray Beach

Merle F Henry PA
Fort Myers

Raymond J Hetterich PA
St Petersburg

Hevia & Company
Miami

Hevia Beagles & Whiteman PA
St Petersburg, Tampa

Hill Barth & King
Fort Pierce, Naples, Port St Lucie,
Stuart

Hilliard Ennis Taylor & Pellum PA
Jacksonville, St Augustine

R C Hitchins & Co PA
West Palm Beach

Hoch Frey & Zugman
Boca Raton, Fort Lauderdale

Ralph J Hochman
Jacksonville

Morris I Hollander
Miami

C Daryl Hollis
Fort Lauderdale

Holmes and Company PA
Pensacola

Holt Schultz & Chaipel
Fort Myers

Holyfield Associates PA
West Palm Beach

Larry K Hooper
Hialeah

Hoyman Dobson & Company PA
Melbourne

Hunt Stroup & Co PC
Titusville

Thomas E Jennings & Company PA
Winter Haven

Jay F Jewett
Miami Lakes

James A Jimenez PA
Tampa

Jones & Hall
Pompano Beach

W H Jones PA
Clearwater

Harvey Judkowitz
Miami

Monte Kane and Associates PA
Miami

Karpel & Company PA
Miami

Kaufman Rossin & Co
Miami

Byron L Keirnes
Melbourne

Kellner & Company
Tampa

Kelly & Kelly PA
Boca Raton, Fort Lauderdale

Kemper CPA Group
Palm Bay

Kerkering Barberio & Co PA
Sarasota

Myles Klein PA
Miami

**Koch Zelko Roth Reiss Bellantoni,
Schinder & Rosenberg**
Hollywood

Paul A Koprowski PA
Pembroke Pines

KPMG Peat Marwick
Clearwater, Fort Lauderdale,
Jacksonville, Miami, Orlando, Panama
City, St Petersburg, Tampa, Vero
Beach, West Palm Beach

Anthony C Krayner III
Plantation

KRG & G PA
Orlando

Kuhn Raker & Seland PA
Altamonte Springs

Lacher McDonald & Co PA
Madiera Beach, Seminole

Law Redd & Crona PA
Tallahassee

**Lefcourt Billig Sarbey Tiktin &
Yesner PA**
Coral Gables

Lehman & Moore PA
Tallahassee

Kenneth Leventhal & Company
Coral Gables

Lexow Brackins Koffler
Hollywood, Vero Beach

Tom Limroth
North Redington Beach

Fredrik S Lippman
Hollywood

London Witte & Company
Fort Lauderdale

Thomas A Lopez PA
Miami

Louis Lotterman
Coral Gables

Lovelace Roby & Company PA
Clearwater, Miami, Orlando, Sarasota,
Tallahassee

**Madsen Sapp Mena Rodriguez &
Co PA**
Plantation

William D Mahaney
Venice

James L Mashlonik PA
New Port Richey

Masters Smith & Wisby PA
Jacksonville

Barbara M Matherly
Miami

Harold M May
St Petersburg

McAlpin Cavalcanti & Lewis
Fort Pierce

**McDirmitt Davis Lauteria &
Company PA**
Orlando

McGladrey & Pullen
Fort Lauderdale, West Palm Beach

McHale Ezzell & Co PA
Cape Coral, Fort Myers

McKean Paul Chrycy Fletcher & Co
Fort Lauderdale, Miami

McKelvey Ulrich & Gassner PA
St Petersburg

McNamara & Associates PC
St Petersburg

McNulty and Company
Tampa

Rex Meighen & Company
Tampa

M T Melloy
Hobe Sound

Michaelson & Co
West Palm Beach

Brent Millikan & Co PA
New Smyrna Beach

Millward & Company PA
Fort Lauderdale

Lance P Mirrer PA
Pembroke Pines

Modrak & McGonagill PA
Sarasota

Roderick C Moe PA
Lake Worth

John W Moffitt PA
Stuart

Moore Caler Donten & Levine PA
West Palm Beach

Moore Stephens
Clearwater, Miami, Orlando, Sarasota,
Tallahassee

James Moore & Co
Gainesville, Holly Hill, Tallahassee

John B Morgan III
Hollywood

Morrison Brown Argiz & Company
Miami

Morton Nehls & Tierney SC
Tampa

Patricia B Mull
Tavernier

Mullen Howard Hammatt & Co
South Miami

Muskat Kolber Glowacki & Company
Miami

Natherson & Company PA
Sarasota

North & Company
Sarasota

David P Novak Chartered
Vero Beach

Nowlen Holt & Miner PA
Belle Glade, West Palm Beach

Nunez & Co PA
Winter Haven

Gwendolyn M Ogden
Jacksonville

O'Haire Moran & Co Chartered
Vero Beach

Bonnie S O'Keefe
Deltona

Oliver & Company PA
Brandon, Brooksville, Spring Hill

Ildefonso B Ortega
Miami

Osburn Henning & Company PA
Orlando

Donald A Padgett
Neptune Beach

Frank L Page
Orlando

Pannell Kerr Forster
Hollywood, Miami, Orlando

Roxanne L Pauley
St Petersburg

Payne & Mitchell PA
West Palm Beach

Arthur D Pepper III
Jacksonville

Pender Newkirk & Company
Tampa

Sergio R Penton PA
Miami

Andrew W Penzell
Miami Lakes

Peterkin Allen Bailey Chartered
Fort Pierce

Pignato Underwood Blundell
Delray Beach

Porter & Associates PA
Homestead

Juan C Prado
Tampa

Presser Lahnen & Edelman
Jacksonville

Price & Donoghue PA
Clearwater

P W Price PA
Crystal River

Price Waterhouse
Fort Lauderdale, Jacksonville, Miami,
Orlando, St Petersburg, Tampa, West
Palm Beach

Pricher and Company
Orlando

Proctor Crook & Company
Chartered
Stuart

Purvis Gray and Company
Gainesville, Ocala, Tallahassee

Rachlin & Cohen PA
Coral Gables, Fort Lauderdale

Rampell & Rampell PA
West Palm Beach

Raulerson & Santana PA
Plant City, Tampa

Reponen Meeks Ornstein & Co PA
Winter Park

Rhine Johnson & Company
Boca Raton

John B Richardson III
Tallahassee

Joseph J Riella and Company
Bonita Springs

Riggs & Cox PA
Winter Park

Riggs Storey Fulmer & Co PA
Destin, Mary Esther, Niceville

Craig Stinson Robinson
De Funiak Springs

Jerald I Rosen
Longwood

Murray Rosenberg PA
Hallandale

Sherman L Rosenfield PA
Miami

Diane Perret Royal
Jacksonville

Rubin & Harris PA
Fort Lauderdale

John D Ryan PA
Fort Lauderdale

Saltmarsh Cleaveland & Gund
Fort Walton Beach, Panama City,
Pensacola

Clem H Sammons Jr
Miami

Sanderlin & Hamlin PA
Maitland

R Blain Sanford PA
Tampa

Sanson Kline Jacomino & Co
Hialeah, Miami

Sax Macy Fromm & Company
Fort Lauderdale

David M Scheinman PA
Miami

Schmidt Raines Trieste Dickenson
Adams & Co
Boca Raton

John F Schneider Sr PA
Bartow, Lakeland

Schwartz Krueger & Fernandez PA
Tampa

Scuttillo Bauza & Blake PA
Coral Springs

Joseph E Sedita & Company
Plant City

Sentinel Financial & Tax
Services PA
Jupiter

Sharpton Brunson & Company PA
Miami

Arnold W Sher PA
Miami

Robert M Shindler
Sarasota

**Shubitz Rosenbloom Lustig Lustig
& Co PA**
Miami

Barbara H Smith
Frostproof

Smith Crocker & Co PA
Gainesville

Jeffrey R Smith & Associates PA
Vero Beach

Paulette Smith PA
Orlando

Smoak Davis & Nixon
Jacksonville

S R Snodgrass AC
West Palm Beach

John Sommerer & Company PA
Coral Springs, Fort Lauderdale,
Tampa

Sommers & Everhart PA
West Palm Beach

Spear Safer Harmon & Co PA
Fort Lauderdale, Miami

Spence Marston Bunch Morris & Co
Clearwater, Palm Harbor

Lonnie J Stanley
Palatka

Brian D Strand PA
Sarasota

Robert A Strang
Punta Gorda

Summerhays Davis & Gaines
Chartered
Fort Pierce

Sweeney & Company PA
Fort Lauderdale, Margate

Bruce M Szabo
Clearwater

Tedder Grimsley & Company PA
Lakeland, Winter Haven

Thaw Gopman & Associates PA
Miami

Thomas Beck & Wilkening PA
Orlando

Thompkins & Company PA
Miami

Todd Coleman & Company PA
Winter Park

David Tomik PA
Tampa

Robert K Touhy PA
Fort Lauderdale

Triplett and Company PA
Gainesville

Turner & Watts PA
Ocala

H Warren Ullman Jr
Fort Lauderdale

John J Ustica
Fort Myers

Valdes McLain Pratt & Company
Bradenton, Sarasota, Sun City Center

E E Valtorta
Clearwater

Varnadore Tyler & Hawthorne PA
Bradenton

Marianna Vaughan
Boca Raton

Vestal & Company PA
Orlando

Wainberg Zipper Strauss & Co PA
Miami

Warner & Associates PA
Jupiter, West Palm Beach

Kermit W Waters
Lighthouse Point

Gary A Watterson PA
Tallahassee

William A Webb & Associates
Pompano Beach

Daniel J Weinberg
Boca Raton

Weinberg Tubbs & Company PA
Boca Raton

Morton L Weinberger
Miami

William Paul Welch PA
Fort Walton Beach

**Wentzel Berry Swope Hendricks &
Alvarez PA**
Fort Myers, Naples

Billy Wetherington PA
Sarasota

Antoinette J Wheat PA
Tampa

Dennis C Wheeler
Mount Dora

Wheeler McCalla & Co PA
Pompano Beach

James E Whiddon
Fort Lauderdale

Amy B Whitmarsh
Deland

Williams Cox Weidner & Cox
Marianna, Panama City, Tallahassee

Donald J Williams
Miami

Williams Gryzich & Company
Winter Park

Loton L Williams
Sarasota

**Wilson Stonberg Wolfson &
Fromberg PA**
Miami

John Woolley PA
Safety Harbor

Wright Walker & Co PA
Bartow

Wynn Dexter & Sampey PA
Orlando

Yordon Lipkin & Associates
Daytona Beach

Edward A Zuraw
Delray Beach

GEORGIA

Abbott Jordan & Koon
La Grange, Manchester

Ronald L Abbott PC
Rome

Adams Howard & Banks PC
Atlanta

J Wiley Adkins PC
Dalton

Agee Fisher Hayes & Co
Atlanta

Albright & Fortenberry
Columbus

Marshall C Amos
Cornelia

Arthur Andersen & Co.
Atlanta, Norcross

Ashworth & Associates PC
Tucker

Babush Neiman Kornman & Johnson
Atlanta

Bach James Mansour & Company PC
Atlanta

Baird & Company
Augusta

Baker and Rentz PC
Albany

Banks Finley White & Co
College Park

Barnes Broyles & Associates
Atlanta

Bates Carter & Co PC
Gainesville

BDO Seidman
Atlanta

Bearden & Smith PC
Atlanta

Keith P Bell PC
Atlanta

Bennett/Thrasher & Co
Atlanta

Charles W Berry
Norcross

Bimbrey Minsk & Minsk
Atlanta

Blackwell Poole & Company
Atlanta

J K Boatwright & Co PC
La Grange

Mindy L Bradley
Savannah

Bricker & Rooks PA
Norcross

Brooks Worsham & Company
Atlanta

Brown & Associates PC
Atlanta

Randall C Brown & Assoc PC
Atlanta

Bryant and Company PC
East Point

H H Burnet & Company
Waycross

Joan Gray Burns
Fayetteville

Carmichael Ingle Saffert & Brasher PC
Atlanta

Steve S Chen
Chamblee

Cherry Bekaert & Holland
Augusta

Robert J Clark PC
Roswell

Clayton Miller & Company
Atlanta

Clemons & Company PC
Marietta

Clifton Lipford & Taylor PC
Macon

Coleman Davis & Shure
Atlanta

**T Dennis Connally Financial
Consultants Inc**
Douglasville

Cooper and Company PC
Augusta

Coopers & Lybrand
Atlanta, Duluth

Tim Couch
Norcross

Dabbs Hickman Hill & Cannon
Statesboro

Daniel/Pappadakis & Co
Atlanta

Davis and Upchurch
Atlanta

Joseph Decosimo and Company
Atlanta, Dalton

Deemer Davidson Higgins PC
Stone Mountain

DeLoach & Company
Atlanta, Brunswick, Lawrenceville,
Savannah

Deloitte & Touche
Atlanta, Marietta

Dougherty McKinnon & Luby
Columbus

Draffin & Tucker
Albany

Dreher Clark & Ivey
Atlanta

Donald L Easom PC
Vienna

Ellard Coleman & Whitaker
Gainesville

Ellis & Crowe PC
Dalton

Enox & Associates PC
Atlanta

Ernst & Young
Atlanta, Columbus

Evans Porter Bryan & Co
Atlanta

Faucett Taylor & Associates PC
Atlanta

Jimmy F Finney
Rome

Pamela G Frain
Tucker

Frazier & Deeter
Atlanta

Fuller Frost & Associates PC
Augusta

Joseph J Fumei PC
Jasper

Joe H Gailey
Tucker

Garland Craft and Arnold
Albany, Cuthbert, Dawson

Garner & Associates
Atlanta

Gladney & Hemrick PC
Athens, Atlanta

Carlton Glover Company
Chamblee

R L Goodrich & Company PC
Norcross

Joe Goodson
Dalton

James Terry Gordon
Norcross

Grant Thornton
Atlanta

JoAnne P Grimes
Macon

Gross Collins & Cress PC
Atlanta

Gross Duke & Nelson PC
Atlanta

Habif Arogeti & Wynne PC
Atlanta

Haley & Associates
Tucker

Hargrove and Associates PC
Jonesboro

Harmon & Davis
Statesboro

Jeffrey Gary Hart
Tucker

Jerry W Hawkins
Winder

Haynes Moore Hopper & Threlkeld
Rome

Hensley Land & Associates PC
Blue Ridge, Ellijay, Jasper

Judy Hill
Buford

Hodges Johnson & Allen
Americus

Holland Shipes Vann PC
Atlanta

Howard Moore & McDuffie PC
Fort Valley, Macon

Malcolm W Hughes
Decatur

Jackson & Driver
Thomaston

Johnson & Griner
Decatur

Jones and Kolb
Atlanta

Michael P Jones & Co PC
Atlanta, Conyers

Karp Ronning and Arkin PC
Savannah

L Christopher Kettles PC
Savannah

Key & Key PC
Augusta

J F Kimmons & Associates PC
Eastman

King Ninas & Company
Columbus

James E Kinkead PC
Snellville

James L Kirk II
Moultrie

Robert E Kittrell PC
Atlanta

Kniery & Rains PC
Atlanta

Kenneth Michael Kopp
Dallas

KPMG Peat Marwick
Atlanta

Eleanor Kullmann
Atlanta

Bruce A Landers PC
Atlanta

Laney Boteler & Killinger
Atlanta

Lazard Curlee & Company
Savannah

Lee & Mann PC
Bainbridge

Le Roy & Cole
Cumming

Levine Dillard & Co
Atlanta

Charles L Lewis PC
Oakwood

F L Lindberg Jr
Atlanta

Lovins Clark & Company PC
Vidalia

Lunn & Company
Roswell

Britt Madden PC
Cedartown, Tallapoosa

Joseph E Mahany
Savannah

Marshall Jones & Co
Atlanta

Martin Harps Syphoe & Co
Atlanta

Mauldin & Jenkins
Albany, Atlanta, Augusta,
Douglasville, Griffin, Macon, Marietta

Fred A Mayfield & Company
Dalton

I B McCullen
Snellville

McMullan & Company
Atlanta

**McNair McLemore
Middlebrooks & Co**
Macon, Perry

**Meeks Roberts Spicer Ashley &
Sumner**
Ocilla

William H Meldrum Jr
Powder Springs

Metcalf Rice Fricke & Davis
Atlanta

John A Milam PC
Decatur

Miller Dean & Associates
Atlanta

Miller Ray & Healey PC
Atlanta

Michael S Moffitt PC
Stone Mountain

Moore & Cubbedge
Marietta

Moore Colson & Company PC
Atlanta

Steven B Morris
Norcross

Roscoe Mullis PC
Kingsland

Murphy & McClendon PC
Newman

Nichols Cauley & Associates PC
Dublin, Warner Robins

O'Neal & Broach PC
Winder

O'Neal and Saul PA
Atlanta, Cumming

O'Daniel Outlaw
Decatur

Owens & Owens PC
Rome

Palmer & Truluck PC
Camilla

Pannell Kerr Forster
Atlanta

Peele & Co PC
Lawrenceville

**Perry Chambliss Sheppard
Thompson and Roland**
Americus, Perry, Warner Robins

Phillips & Company PC
Marietta

John D Porter PC
Atlanta

Powers Boland Farmer & Co PC
Atlanta

Price & Geeslin
Newnan, Peachtree City

Price Waterhouse
Atlanta, Atlanta North, Savannah

Pyke & Pierce
Atlanta, Douglasville

Larry A Rager
Alpharetta

Read Martin Slickman & Sheats
Atlanta, Calhoun, Rome

**Reddick Riggs MacLachlan &
Hunter**
Statesboro

Gail Margolies Reid PC
Atlanta

Raymond D Rhoades PC
Kennesaw

Rhoden CPA Firm
Augusta

Robertson & Company
Dalton

Robins Eskew & Farmer PC
Riverdale

Robinson Grimes & Company PC
Columbus

Rollins & Associates PC
Atlanta

H Jack Rootes
Atlanta

Ross Lane & Company
Atlanta

James A Roy
Peachtree City

Sasser Gibson & Company
Macon

Schell & Hogan
Brunswick, Hinesville

Serotta Maddocks & Devanny PC
Augusta

Zennie Shearouse-Miller
Savannah

Simmons Richey & Company PC
Atlanta

Smith & Hart
Fayetteville

Smith & Howard PC
Atlanta

Myra Clark Smith PC
Monroe

Robert E Smith
Marietta

Snyder Camp Stewart & Co
Norcross

Spielberg Herman Aronin & Berman PC
Atlanta

Stewart Fowler & Stalvey PC
Valdosta

Swofford & Company PC
Marietta

Tarpley & Underwood
Atlanta

Tauber and Balser PC
Atlanta

Frank W Taylor
Decatur

Thigpen Jones Seaton & Co PC
Dublin

E F Thomas & Associates PC
Hawkinsville

Thompson and Reed PC
Atlanta

Miles K Thoroman PC
Lilburn

Threadgill Garrett & Company PC
Carrollton, Villa Rica

Thurston & Associates
Marietta

VanderBloemen Hammond Associates
Atlanta

Sundra W Vann CPA PC
Marietta

D M Vickers & Associates PC
Cochran, Hawkinsville

Waddell Smith Magoon O'Neal & Saul PC
Roswell

Kenneth P Weatherwax
Norcross

Webber & Juravel Inc
Alpharetta

Saul Weinberg PC
Atlanta

James Ralph Wells
Americus

Whittemore & Smith
Elberton, Hartwell

Williams Benjamin Benator & Libby
Atlanta

Charles H Williams
Newnan

Williams Cook & Dees PC
Athens, Atlanta

Williford Windham & Stone
Atlanta

Windham Brannon PC
Atlanta

Winter and Harris
Dalton

Judy L Wood
Atlanta

Clyde K Wright PC
Sandersville

Robert A Young PC
Chamblee

GUAM

Ernst & Young
Tamining, Tumon

KPMG Peat Marwick Micronesia PC
Agana

HAWAII

Arthur Andersen & Co.
Honolulu

Biddle Erwin & Cabrinha
Honolulu, Kamuela

Bowen Hunsaker & Company
Honolulu

Jon P Brubaker & Company
Lihue

David M Carr
Aiea

Chinaka Siu & Co AAC
Honolulu

Michael Y P Chock
Honolulu

Isaac W Choy Inc
Honolulu

Clay & Company
Honolulu

Michael M Cook
Kahului

Coopers & Lybrand
Honolulu, Wailuku

Deloitte & Touche
Hilo, Honolulu

Detor & Williams
Honolulu

William Ronald Dolan
Hilo

Richard C Drayson Inc
Wailuku Maui

Ernst & Young
Honolulu

John Fairbairn
Kailua

Grant Thornton
Honolulu

Rodney M Harano
Honolulu

Hedberg Beedle & Freitas
Honolulu

Hirose Kato & Martin
Kahului

L Jane Hood
Kahului

Ikawa & Loo Inc
Honolulu

Janet I Jensen
Honolulu

Ronald A Kawahara & Co Inc
Lahaina Maui

William S C Kee
Honolulu

Kohara Kaneko & Seumatsu Inc
Honolulu

KPMG Peat Marwick
Honolulu

Arthur K Kuwahara
Honolulu

Kwock Yee Yonamine Inc
Honolulu

Robert H Y Leong & Company PC
Honolulu

Maria Lowder Inc
Honolulu

Matsuyama Niwao & Associates
Wailuku

Nishihama & Kishida Inc
Honolulu

Pannell Kerr Forster
Honolulu

Price Waterhouse
Honolulu

Sakamaki/Saas
Honolulu

Harold D Sasaki Ltd
Honolulu

Shea & Co Inc
Honolulu

Taketa Iwata Hara & Associates
Hilo

Stuart C Tanimoto
Honolulu

The Oshima Corporation
Honolulu

Jack Tyrrell & Co Inc
Honolulu

Glenn G Uchimura
Kailua-Kona

Maria A Unemori Inc
Wailuku

Wikoff Coler Combs
Honolulu

L K Williams APC
Honolulu

William L Wong AC
Kailua-Kona

Bruce M Yokota
Honolulu

IDAHO

Adams & Muir
Weiser

Edward R Allen Chartered
Caldwell

Arthur Andersen & Co.
Boise

Balukoff Lindstrom & Co PA
Boise

**Barrett Travis Jeffries & Shriver
Chartered**
Boise

Fritz Beaumont Chartered
Boise

Jerome F Beeson
Boise

Patrick T Bird PA
Grangeville

**Chigbrow Severn & Company
Chartered**
Boise, Nampa

Clark Anderson & Co PA
Coeur D'Alene

Cooper Norman & Co
Idaho Falls, Twin Falls

Coopers & Lybrand
Boise

Corbett & Company Chartered
Boise

**Crandall Swenson & Gleason
Chartered**
Boise

Deaton & Company Chartered
Pocatello

Deloitte & Touche
Boise

Dodds & Associates
Twin Falls

Galusha Higgins & Galusha
Idaho Falls

Green & Gwinn
Pocatello

Grow Rasmussen & Co Chartered
Boise

V B Hattrup & Co Chartered
Cottonwood

Hayden Ross & Co PA
Moscow

Heidemann Light & Smith
Salmon

Holmstead & Hyatt
Twin Falls

Donald J Hougardy PA
Grangeville

Jordan & Co Chartered
Pocatello

Jurgens & Co PA
Lewiston

**Lallman Feltman Shelton &
Peterson PA**
Ketchum

Leforgee Rogers & Evans Chartered
Jerome, Twin Falls

Magnuson McHugh & Company PA
Coeur D'Alene

McMullen McPhee & Company
Twin Falls

Edro W Miller & Co PA
Boise

Miracle & Associates Chartered
Buhl, Mountain Home

Robert R Naugler Inc
Boise

Nelson Sagers Anderson & King
Burley

Oakley Jones & Poulsen
Gooding

O'Brien Tomchak & Co Chartered
Idaho Falls

Olsen & Curtis
Meridian

Presnell Gage
Boise, Lewiston, Moscow

Donald Rahe
Twin Falls

Reynolds Stanton & Winkle
Boise

Ripley Doorn & Co
Boise, Caldwell, Nampa

Roberts Sellman Duncan & Co
Lewiston

Rudd & Company/Chartered
Idaho Falls, Rexburg

Letha A Rupert
Boise

**Seamons Bancroft Bloxham &
Frazier Chartered**
Twin Falls

Smith and Company
Idaho Falls

Smith Bailey & Co
Nampa

Stanley E Snow
Twin Falls

Stratton Teutsch & Harris
Boise

Taylor Poston & Co
Idaho Falls

Thurston Lamm & Co PA
Boise

Robert D Thurston
Twin Falls

Tonkin & Associates Chartered
Boise

Tullis Grigg & Hytrek PC
Boise

Van Engelen
Twin Falls

Thane D Winward
Preston

ILLINOIS

Abbott Phillips & Co Ltd
Lincoln, Normal

Adler & Associates Ltd
Skokie

Allison Knapp & Siekmann Ltd
Belleville

Altschuler Melvoin and Glasser
Chicago

Arthur Andersen & Co.
Chicago, Oak Brook Terrace,
Schaumburg, Springfield, St Charles

David Apple Ltd
Wooddale

Arnold Behrens Deters & Gray PC
Quincy

R J Augustine Associates Ltd
Arlington Heights

Baird Kurtz & Dobson
Carbondale

Bansley & Kiener
Chicago

Bark Associates
Arlington Heights

Barnett & Levine
Carbondale

Gerald Bauman & Company
Chicago

Baygood Telpner & Rose Chartered
Chicago

BDO Seidman
Chicago, Rockford

Bennett & Middendorf Ltd
Quincy

**Berg DeMarco Lewis Sawatski &
Co PC**
Northbrook, Oak Brook Terrace

Berger Goldstein & Company
Deerfield

Bernstein Hoffman Ltd
Chicago

Bernstein & Brown PC
Chicago

Steven M Bielat
Niles

Billeter & Billeter
St Charles

John D Birkenmaier
Quincy

Blackman Kallick Bartelstein
Chicago

James E Bodtke Chartered
Peoria

Sylvia K Bohrman
Chicago

Boxleitner Knopf & Company
Des Plaines

Allan J Brachman & Associates
Des Plaines

**Brook Weiner Sered Kreger &
Weinberg**
Chicago

Dale Bugasch & Assoc PC
Glenview

Bunge & Associates PC
Huntley, Schaumburg, Wauconda

James M Burns
La Grange

C N and Company Ltd
Westmont

James M Campbell & Assoc Ltd
South Holland

Chamblin & Moss
Decatur

Checkers Simon & Rosner
Chicago

Ted Michael Cirals
Chicago

Charles H Clarke
Belleville

Clifton Gunderson & Co
Carthage, Champaign, Danville,
Dixon, Joliet, Libertyville, Macomb,
Morton, Oak Brook, Peoria, Princeton,
Springfield, St Charles, Sterling,
Waukegan, Waukegan

Stanley Cohen Ltd
Chicago

Coleman Epstein Berlin & Co
Chicago

Wm Condon & Company Ltd
Chicago, Lansing

Coopers & Lybrand
Aurora, Chicago, Rockford

Corren Goldberg & Co
Northfield

Maurice Mel Crohn
Chicago

Cronin & Green
La Grange Park

Crowe Chizek & Co
Oak Brook

Nicholas Cuda Ltd
Chicago

Samuel J Cutrara & Company
South Holland

Curtis A Danekas & Associates
Arlington Heights

Deloitte & Touche
Chicago, Oak Brook Terrace,
Schaumburg, Springfield

Denny & Co
Barrington

Diel & Forguson PC
O'Fallon

Disbrow Morrison Tarro & Lively PC
Decatur

Drebin Lindquist & Gervasio Ltd
Chicago

Dugan and Lopatka PC
Wheaton

Duggan and Associates Ltd
Chicago

Dunbar Breitweiser & Company
Bloomington

Donald F Dvorak & Co
Wilmette

Elam Weller and Droege PC
East Alton

Epstein Rehbock & Applebaum PC
Deerfield

Ernst & Young
Chicago, Lisle, Schaumburg

R C Fietsam & Co
Belleville

S F Firestone & Company Ltd
Chicago

Folisi Samz & Company
Schaumburg

Donald J Fontana PC
Waukegan

Martin Freeman PC
Chicago Heights

Richard L Freund
Glenview

Friedman & Masur Ltd
Skokie

**Friedman Eisenstein Raemer &
Schwartz**
Chicago, Lincolnshire, Rolling
Meadows

Frost Ruttenberg & Rothblatt PC
Skokie

John D Gebo
Libertyville

Johnny P Gibbs
Chicago

Gilson Labus & Silverman
Chicago

Gleeson Sklar & Sawyers
Chicago, Elgin, Lincolnshire, Oak
Brook

Goldberg Geiser & Co Ltd
Chicago

Goldman & Schwartzers PC
Glenview

Myron Goldstein
Skokie

Graff Ballauer & Company PC
Skokie

Grant Thornton
Chicago

Gray Hunter Stenn
Chicago, Marion, Quincy, West
Frankfort

Craig L. Greene Ltd
Park Ridge

Charles J Gries & Company
Rolling Meadows

Guthoff & Company Ltd
Bloomington

Hack & DeLorme PC
Oak Forest

Leymone Hardcastle & Co Ltd
Flora, Salem

John A Hauter & Assoc
Schaumburg

Thomas Havey & Co
Chicago, Oak Brook

Heinold-Banwart Ltd
East Peoria

**Henning Strouse Jordan &
Stephens**
Bloomington

Hocker & Carter
Canton

Hofner & Hofner
Wheaton

Judd R Horwitz PC
Lincolnwood

Glenn Ingram & Company Ltd
Chicago, Wheaton

**Karlin Kerschner Sharpe &
Company**
Northbrook

Katch Tyson & Co
Northfield

Kaufman & Piell Ltd
Aurora, Buffalo Grove

Thomas M Kazmierczak Sr
Frankfort

Kemper CPA Group
Carbondale, Carmi, Effingham,
Harrisburg, Lawrenceville, Mount
Carmel, Mount Vernon, Olney,
Robinson, Tuscola

Kerber Eck & Braeckel
Springfield

Kiesling Associates
Springfield

Kirkpatrick & Dahl PC
Antioch

Kolber Landy Mareta & Wittert
Northbrook

KPMG Peat Marwick
Chicago, Monmouth, Oak Brook,
Peoria, Rockford, Schaumburg

Alexander X Kuhn & Co
Oakbrook Terrace

Francis X Kuhn & Co
West Chicago

M V Kuper PC
Wheeling

Kupferberg Goldberg & Neimark
Chicago

Kenneth Leventhal & Company
Chicago

Linneweh Ltd
Glen Ellyn

Jerome H Lipman & Co Ltd
Chicago

Lipschultz Bros Levin & Gray
Northbrook

Logan & Mingle Ltd
Chicago

Marty Mack & Associates
Chicago

**Markowitz Shaffer Levinson &
Israel Ltd**
Northbrook

David M Marlett
Springfield

Martin Hood & Associates
Champaign

Leonard F Martinez Jr
Crystal Lake, Woodstock

Mathieson Moyski Celer & Co
Wheaton

John Maxwell & Co Ltd
Libertyville

May Cocagne & King PC
Decatur, Monticello

Lawrence J Mazzeffi
Schaumburg

Harold McCormick
Robinson

McEvoy Cowan Kula & Winberg
Springfield

McGladrey & Pullen
Champaign, Chicago, Galesburg,
Joliet, Lincolnshire, Moline, Olympia
Fields, Peoria, Rockford,
Schaumburg, Springfield

McLean Kohn & Debes Ltd
Chicago

McNamara & Associates PC
Champaign

Michael B McNamee Sr
Alton

Meaden & Moore Inc
Chicago

G Kurt Meisel
Mendota

Miller Cooper & Co Ltd
Northbrook

Mooney & Thomas PC
Aurora

Brian H Moore
Decatur

Morrison & Morrison Ltd
Chicago

Mueller & Co
Elgin, St Charles

**Mulcahy Pauritsch Salvador
& Co Ltd**
Chicago, Hinsdale, Orland Park

Natarelli Taglia and Associates
Chicago

Craig R Neader
Batavia

Dennis Nelson & Company Ltd
Arlington Heights

Neumann & Company PC
Rockford

Herbert S Newman & Assoc PC
Chicago

Newman Schuman & Simon Ltd
Chicago

Russell Novak and Company
Chicago

Nykiel Carlin & Co Ltd
Schaumburg

O'Connor Brooks & Co PC
Galena, Stockton

Odell Hicks & Company
Chicago

Olson & Pier
Chicago

Ostrow Reisin Berk & Abrams Ltd
Chicago, Joliet, Kankakee

Parhas & Associates Ltd
Palos Hills

Pasquesi Sheppard & Co
Lake Forest

Frank J Pavlica Ltd
Inverness

Mario A Perrino PC
Springfield

Porte Brown & Company
Addison, Elk Grove Village

Joseph Pressendo & Co
Hinsdale

Price Waterhouse
Chicago, Oak Brook, Peoria

**Professional Business
Consultants Inc**
Oak Brook

Reifler & Sharps Ltd
Chicago

Rice Sullivan & Co Ltd
Belleville, Collinsville

Rinehard & Associates
Glendale Heights

M J Robinson & Co Ltd
Lincolnwood

John C Rogers & Co PC
Palos Hills

Rome Associates
Chicago

D W Rome PC
Buffalo Grove

Philip Rootberg & Company
Chicago

Rose Barnard & Company
East Alton

Ryan & Juraska
Chicago

Kenneth Rybinski & Associates
Elk Grove Village

David D Schafer
Chicago

Schillerstrom & Kabza Ltd
Naperville, St Charles

C J Schlosser & Company
Alton

Arnold N Schorn & Co
Chicago

Schott & Company
Marion

Selden Fox and Associates Ltd
Aurora, Oak Brook

Shapley Shapley & Moorhead PC
Rock Island

Sheffield Dallmann & Haley Ltd
Naperville

H G Siepert & Company
Sycamore

Edwin C Sigel Ltd
Northbrook

Sikich Gardner & Co
Aurora, De Kalb, Springfield, Yorkville

Skalitzky & Noonan Ltd
Palos Heights

Sleeper Nalefski & Catlin
Decatur

Edward W Small
Edwardsville

Smith & Brown
Springfield

Jimmy Louis Sorensen
Wood Dale

Morton D Spiegel PC
Chicago

Stein Layland & Company
Oak Brook

Lawrence A Strass PC
Western Springs

Morton F Swift
Chicago

Oscar R Tesoro PC
Chicago

Edlen A Tomlinson PC
Moline

Harvey A Ungerleider Ltd
Buffalo Grove

Van Thorre & Associates PC
Oak Park

Daniel P Vargo
Naperville

Veatch Rich & Nadler Chartered
Northbrook

Dennis J Vogler PC
Dupo

Volpe & McConnachie Ltd
Wheaton

Jane R Walchirk
Evanston

Washington Pittman & McKeever
Chicago

Weiner Singer & Benjamin
Skokie

Kenneth Weiser
Skokie

Weiss & Company
Northfield

Mark R Weksler & Associates PC
Arlington Heights

Wermer Rogers Doran & Ruzon
Joliet

William J Wetmore
Palatine

Stephen P Wilfong Ltd
Collinsville

Silas N Wilson PC
Schiller Park

Wolf & Company
Oak Brook, Wheaton

Edward Wright Jr & Co
Chicago

Jeffrey J Wunderlich
Chicago

Tom Yaxley & Company
Champaign

Randolph William Zieske
Clarendon Hills

INDIANA

Allman & Fitzgerald PC
Indianapolis

Arthur Andersen & Co.
Indianapolis

Jay W Anderson
Merrillville

Baden Gage & Schroeder
Columbia City, Fort Wayne,
Kendallville

Bagley Hoage and Harrison PC
Indianapolis

**Bailey Williams McGonigal &
Knowles**
Indianapolis

Walter J Bator AC
Merrillville

Jerry W Blair Inc PC
Indianapolis

Blue & Co
Columbus, Indianapolis, Rensselaer,
Seymour

Bradley & Associates
Indianapolis

Brady Ware & Co Inc
Richmond

Cole J Brandenburger AC
Columbus

Brink & Brink PC
Logansport

Timothy J Buczynski
Granger

Buechlein & Associates PC
Jasper

Burks Vernon Deutsch & Co
Evansville

Burnham & Beyler
Elkhart

Caran A Byerly
Indianapolis

Nancy K Carpenter
Anderson

Phoebe P Carter
Kokomo

Thomas S Carter
Monticello

Clifton Gunderson & Co
Indianapolis

Coopers & Lybrand
Elkhart, Fort Wayne, Indianapolis,
South Bend

Crowe Chizek & Co
Elkhart, Indianapolis, Michigan City,
South Bend

David Culp & Co
Fort Wayne, Huntington

Thomas S Danford
Angola

Robert W Deal
Vincennes

Deloitte & Touche
Indianapolis

Kenneth DuFon & Co
Highland

Dulin Ward & DeWald Inc
Fort Wayne, Marion

Dunbar Cook & Shepard Inc
Indianapolis

Ent & Imler PC
Indianapolis

Ernst & Young
Fort Wayne, Indianapolis

**Estep-Doctor-Drumm
& Company PC**
Muncie

B F Fellerhoff & Co
Columbus

Ford Brinkerhoff & Koehler PC
Indianapolis

**Gaither Koewler Rohlfers
Luckett & Co**
Evansville

Girardot Strauch and Co PC
Lafayette

Timothy J Gorman
Brazil

Greene Inc
Muncie

Greenwalt Sponsel & Co Inc
Indianapolis

Grace E Gullikson
Kokomo

Harding Shymanski & Company PC
Evansville, Tell City

John A Hauter & Assoc
Indianapolis

Thomas Havey & Co
Munster

D L Hayden & Associates
Frankfort

Haywood and Petrow
Indianapolis

Timothy J Hazel
Highland

James H Johnson Inc PC
Bloomington

Robert W Jones
Indianapolis

Katz Sapper & Miller
Indianapolis

Kehlenbrink Lawrence & Pauckner
Indianapolis

**Kelley Hardesty Smith
& Company Inc**
Indianapolis

Marsha A Kelley
Linton

Kemper CPA Group
Connersville, Evansville, Greenfield,
Linton, Sullivan, Terre Haute,
Vincennes, Washington

Kimmerling Myers & Co Inc
Indianapolis

Klemme & Co PC
Lafayette

KPMG Peat Marwick
Indianapolis

Krouse Kern & Co Inc
Fort Wayne

Dana L Krull Inc
Pierceton

Kruse Dicus & Company PC
Evansville

Joseph S LaRosa & Co
Indianapolis

London Witte & Company
Indianapolis

Lysaught Salmon and Company Inc
Michigan City

Mannia Green & Co
Fort Wayne

Marshall & Poe
Elkhart

Martin Potts & Whisler PC
Shelbyville

Stephen P Mason
Warsaw

Maxey & Company PC
Nappanee

Daniel Edward Mazur
Elkhart

McGee Rice & Wheat Inc
Indianapolis

McGladrey & Pullen
Elkhart, Goshen, South Bend

Terry McMahon Co PC
Munster

Michel Krueger & Co
Jasper

Millman Rettig and Company PC
Batesville, Brookville, Greensburg,
North Vernon

Monroe Shine & Co Inc
Bedford, New Albany

George R Murray
South Bend

Paul E Nonte
Jasper

Larry E Nunn & Associates
Columbus, Mooresville

Geo S Olive & Co
Bloomington, Decatur, Evansville, Fort
Wayne, Highland, Indianapolis,
Merrillville, Muncie, Richmond,
Valparaiso

Olson & Co PC
Bedford, Bloomington

Oyler Matchette & Company PC
Marion

Parkison & Hinton Inc PC
La Porte

K B Parrish & Co
Indianapolis

R J Pile & Company
Indianapolis

Gail Prather
Columbus

Stephen E Prevo & Associates
Terre Haute

Price Waterhouse
Indianapolis, South Bend

Rea Logan & Co Inc
Marion, Wabash

Reed & Company PC
Lafayette

Paul F Reinitz
Evansville

Richards & Isenberg PC
Indianapolis

Riney Hancock & Co
Evansville

Bob R Ritchhart AC
Indianapolis

Robinson & Sandlin PC
Anderson

Ruckman Associates Inc
Columbia City, Huntington, Wabash

Rutherford Wright & Co
Evansville

Sackrider & Company Inc
Terre Haute

Sanders and Company
Evansville

John M Sannito & Co PC
Highland

Scheumann & Company
Indianapolis

Schmidt & Anderson PC
Franklin

Seng & Seng
Jasper

Sherman and Armbruster PC
Greenwood

Simmons Carroll Summers Estep & Whisler
Muncie

Sipe CPA Firm
Fort Wayne

Oliver P Sizemore
Salem

Smith Thompson & Co Inc
Lafayette

Cynthia E Soames
Zionsville

Spencer Miller & Associates
Brazil, Rockville, Terre Haute

Stauffer & Company
Goshen

Elisha W Sterling
Washington

G Douglas Swinford
Indianapolis

Thieling & Co
Plymouth

Lynn C Trowbridge
Albany

H J Umbaugh & Associates
Indianapolis, Plymouth

T L Wagner PC
Fort Wayne

James L Watt Inc
Schererville

Michael E Weaver
Indianapolis

Whipple & Company PC
Indianapolis

Whitcraft & Thomas
Elkhart

R J Whitinger and Company
Muncie

Woodbury & Company AC
Franklin

Ron Wyatt
Indianapolis

Alan Zumstein
Floyds Knobs

IOWA

Albertson Company PC
Griswold

Anderson and Company
Emmetsburg

Charles Bailly & Company
Dubuque

Robert C Blythe
Cedar Rapids

Bowman and Company PC
Marshalltown

Brooks Lodden PC
West Des Moines

R Robert Byers
Iowa City

Cain Ellsworth & Co
Sheldon

Carney Alexander Marold & Co
Waterloo

Clifton Gunderson & Co
Cedar Rapids, Clinton, Dewitt, Iowa
City, Maquoketa

Coleman & Williams Ltd
Des Moines

Bertram Cooper & Co
Clear Lake

Coopers & Lybrand
Des Moines

Crayne Parkinson & Associates PC
Sioux City

**Cremers Holtzbauer
& Associates PC**
Des Moines

Darrah & Company PC
Council Bluffs, Harlan, Manning

Deloitte & Touche
Cedar Rapids, Davenport, Des Moines

Den Hartog & Hogan
Cedar Rapids, Mason City, Waterloo

Denman & Company
West Des Moines

De Waard & Van Maanen
Pella

Dougherty & Co PC
Ames

Doyle & Keenan PC
Davenport

**Draper Snodgrass Mikkelsen
& Co PC**
Creston

Ernst & Young
Cedar Rapids, Des Moines

Erpelding Voigt & Co
Algona

Estal & Associates PC
Knoxville, Oskaloosa

Clair J Galloway
Des Moines

Goetzl & Woiwood PC
Des Moines

Gosling & Company PC
Edgewood, Independence,
Manchester, Waverly

Gronewold Bell Kyhnn & Co PC
Atlantic

Hamilton Associates PC
Council Bluffs

Helle Klosterman & Company
Dubuque

Henkel & Associates PC
Boone, Jefferson

Hensel Latta Harris & Yotty
Washington

Huckfeldt & Smith PC
Davenport

**Huisenga Henjes Conner
Countryman Williams Grimsley**
Sioux City

**Humiston Skokan Warren &
Eichenberger PC**
West Des Moines

Hunzelman Putzier & Co
Laurens, Storm Lake

Janss & Company
Des Moines

Kiesling Associates
West Des Moines

King Reinsch Prosser & Co
Sioux City

David M Klatt PC
Ames

Robert L Koller
Washington

KPMG Peat Marwick
Des Moines

R W Mann Company PC
Des Moines

McCoy & Company PC
Mason City

McDermott & Miller PC
Council Bluffs

McGladrey & Pullen
Burlington, Cedar Rapids, Clinton,
Davenport, Des Moines, Dubuque,
Fort Dodge, Iowa City, Marshalltown,
Mason City, Waterloo

Ann M Menke PC
West Point

Meriwether Wilson and Company
Perry, Tipton, West Des Moines

Aloya M Mitchell
Bondurant

Mosebach Griffith and Company PC
Cedar Rapids, Des Moines, Grundy
Center, Muscatine, Tama

Herbert J Mullins
Des Moines

Robert C Nanke
Marshalltown

Nichols Rise & Company
Sioux City

O'Connor Brooks & Co PC
Dubuque

Keith Oltrogge
Denver

Heidi Patterson
Whiting

Pittman Company
Des Moines

Powers & Associates PC
Milford

Rose & Weinbrenner
Williamsburg

Ryun Givens and Company
Cherokee, Spencer, West Des Moines

Schnurr & Company
Fort Dodge, Humboldt

Schuring & Ultermarkt PC
Des Moines, Pella, West Des Moines

Roger L Shaffer
Sumner

Shapley Shapley & Moorhead PC
Davenport

Siebrecht-Spitler
Rock Rapids, Sioux Center

Sitrick & Associates
Bettendorf

Sklenar Garrett & Co
Atlantic, Audubon, Carroll

Taylor Rees & Lambert PC
Muscatine

Theobald Donohue & Thompson PC
Centerville, Fairfield, Oskaloosa, Pella

Mark M Thompson
Fort Dodge

Burton E Tracy & Co PC
Clarion

Peggy Richardson Trevino
Fort Dodge

**Vroman McGowen Hurst Clark &
Smith PC**
Des Moines, Winterset

Wagner Matthias & McGinn PC
Des Moines

Walker & Egerton PC
Burlington

James Wells Co PC
Rock Rapids

Wieder Associates PC
West Des Moines

Williams & Company
Le Mars, Onawa, Orange City, Sioux
City, Spencer

Winther Stave & Co
Spencer

KANSAS**Adams Brown Beran & Ball
Chartered**

Ellinwood, Great Bend, Hays,
LaCrosse, St John

Agler & Gaeddert Chartered
Emporia, Ottawa, Paola**Allen & Lair**
Baxter Springs**Allen Gibbs & Houlik**
Wichita**Baird Kurtz & Dobson**
Wichita**Bartlett Settle & Edgerle PA**
Hutchinson**Berberich Trahan & Co PA**
Topeka**Michael E Coughlin**
Mission**Diehl Banwart Bolton Jarred &
Bledsoe Chartered**
Chanute, Fort Scott, Girard, Neodesha**Ernst & Young**
Wichita**Franklin & Walsh**
Overland Park**Frederick & Warinner**
Overland Park**Benjamin M Giles**
Wichita**Bruce H Goldstein**
Mission**Grant Thornton**
Wichita**Harrison & Arnett Chartered**
Salina**Harvey & McAuley Chartered**
Lenexa**Mark S Hauber**
Leawood**D Douglas Hickman**
Lucas**L Rance Hixson**
Hiawatha**Kennedy and Coe**
Anthony, Colby, Concordia, Garden
City, Goodland, Great Bend,
Marysville, Pratt, Salina, Scott City,
Smith Center, Topeka, Wichita**Kennedy McKee & Company**
Dodge City**Kirkpatrick Sprecker & Company**
Wichita**Robert A Knight & Company**
Shawnee**KPMG Peat Marwick**
Garden City, Wichita**F B Kubik & Company**
Wichita**Lewis Hooper & Dick**
Garden City**David B Lundgren Chartered**
Olathe**Miller Nelson Vohland and
Associates**
Overland Park**Mize Houser & Company PA**
Lawrence, Overland Park, Topeka**Pottberg & Dill PA**
Junction City, Manhattan**R L Quint**
Mission**Regier Carr & Monroe**
Wichita**Smoll Banning & Neier Chartered**
Dodge City**Snodgrass Dunlap & Company**
Fredonia, Garnett, Iola, Yates Center**Paul M Steele**
Colby**Douglas A Sutton**
Olathe**Taylor Holcomb & Company PA**
Shawnee Mission

Troutt Beeman Norton & Kahmann
PC
Olathe

Von Feldt Bauer & Von Feldt
Chartered
Larned

Wendling Noe Nelson & Johnson
Topeka

Westervelt Carson & Miller
Chartered
Independence, Parsons

Wayne L. Wolf
Leavenworth

W Rex Woods
Belleville

Mary J Zigtema
Wichita

KENTUCKY

Amick & Helm
Louisville, Richmond

Arthur Andersen & Co.
Louisville

Baird Kurtz & Dobson
Bowling Green, Franklin

Donald R Baxter
Louisville

Patrick C Bean PSC
Lexington

Raymond K Bell
Lexington

Gene H Bobzien
Louisville

Bressler & Company PSC
Covington

Campbell Myers & Rutledge
Glasgow

Carpenter & Mountjoy PSC
Lexington, Louisville

Chilton & Medley
Louisville

Clauson Mouser & Co
Elizabethtown

Cloyd Marr Miller & Myers PSC
Corbin, London

Compton Kottke & Associates PSC
Louisville

Coopers & Lybrand
Lexington, Louisville

Commman Bryan and Watts PSC
Mayfield

Cotton and Allen PSC
Louisville

Cox and Oldham
Louisville

Craft Long & Company PSC
Richmond

Davis & Howard
Benton, Paducah

Dean Dorton & Ford PSC
Lexington

Deloitte & Touche
Lexington, Louisville

Deming Malone Livesay & Ostroff PSC
Louisville

Barbara Baldwin Derenge
Lexington

Duncan Smith & Stilz PSC
Lexington

Ellis Hahn & Associates PSC
Paducah

Ernst & Young
Fort Mitchell, Lexington, Louisville

Eskew & Gresham PSC
Lexington, Louisville

Theodoro I Evangelista
Betsy Layne, Pikeville

Faulkner & King PSC
Mount Sterling

Griffith De Laney Snoddy & Hillman
Ashland

Hamilton Thomas & Co
Louisville

John L Hess PSC
Louisville

Janet A Hickman
Fort Thomas

Hisle & Company
Lexington

J C Holland & Company
Bowling Green, Franklin

W J Jessie & Associates
Ashland

Roger D Johnson
Bowling Green

Jones Nale and Mattingly
Louisville

Kauffmann-Amshoff-Zoeller
Louisville

Kelley Galloway & Company PSC
Ashland, Pikeville

King & Company PSC
Louisville

KPMG Peat Marwick
Louisville, Lexington

Alan P Luckett
Louisville

Miller Mayer Sullivan & Stevens
Lexington

Charles R Moffitt
Paducah

Monroe Shine & Co Inc
Henderson, Louisville

Julie H Natta
Lexington

E Bruce Neikirk
Louisville

Newton & Kem PSC
Elkton, Hopkinsville

Potter & Company
Lexington, Louisville

Price Waterhouse
Florence

Raisor Zapp & Woods PSC
Carrollton

Reed & Company
Clinton, Mayfield

Richardson Howe and Wilson
Murray

**Richardson Pennington & Skinner
PSC**
Brandenburg, Hardinsburg,
Leitchfield, Louisville, Shelbyville

Riney Hancock & Co
Owensboro

Charles William Robinson PSC
Ashland

Ronald I Small
Irvine

Smith Goolsby Artis & Reams PSC
Ashland

Strothman & Company
Louisville

Summers & McCrary PSC
Lexington, Winchester

Thurman Campbell & Co
Cadiz, Hopkinsville, Princeton

Von Lehman & Company
Fort Mitchell

Whelan Johnson Doerr & Pike
Elizabethtown, Louisville

Williams Williams & Lentz
Paducah

Wilson & Company PSC
Somerset

York Neel & Company
Henderson, Hopkinsville,
Madisonville, Morganfield, Owensboro

LOUISIANA

Charles E Allen III PAC
Metairie

Arthur Andersen & Co.
Lafayette, New Orleans

Bain Freibaum Sagona & Co
New Orleans

Hugh F Baxler APC
Plaquemine

BDO Seidman
Shreveport

Bergeron & Company APC
Houma

Bernard & Franks
Metairie

Joseph J Bernardi
New Orleans

Bourgeois Bennett Thokey & Hickey
Houma, Metairie, New Orleans, Thibodaux

Hannis T Bourgeois & Co
Baton Rouge, Denham Springs

Broussard Poche Lewis & Breaux
Crowley, Lafayette, Marksville, Opelousas

Steven F Catalanotto APC
Metairie

Cavaroc Company PC
New Orleans

L A Champagne & Co
Baton Rouge

Alton F Chopin III APC
Kenner

Kathy M Christian
Harahan

Cole Evans & Peterson
Shreveport

George E Conroy Jr
New Orleans

Vernon R Coon
West Monroe

Coopers & Lybrand
New Orleans

Sydney Robert Crawford
Lafayette

Cheryl Bennett Crifasi
Baton Rouge

Deloitte & Touche
Baton Rouge, New Orleans

David T De Monte
New Orleans

Malcolm M Dienes & Company
New Orleans

John S Dowling & Company
Opelousas

Dressel & Friend
New Iberia

Ducharme & Thibodeaux PC
Morgan City

Duplantier Hrapmann Hogan & Maher
New Orleans

William R Durden
Franklinton

John N Durnin PC
Amite

Edward K Dwyer
New Orleans

Easley Lester and Wells
Alexandria

William M Ellzey
Baton Rouge

Ericksen Krentel Canton & LaPorte
Baton Rouge, New Orleans

Ernst & Young
New Orleans

Karen Campbell Gambino
Lafayette

J S Gardes & Company
Lafayette

B Michael Grissom PC
Baton Rouge

Wayne B Hall
Lafayette

A A Harmon & Co
New Orleans

Bruce Harrell & Company PC
Hammond, Kentwood

Hawthorn Waymouth & Carroll
Baton Rouge

Heard McElroy & Vestal
Shreveport

Hender & Company
Baton Rouge

Emmett C Hennessey PA
Gretna

Hill Inzina & Co
Bastrop

Jamieson Wise & Company
Minden

Johnston & Company
Monroe

Kelton & Company
Houma

KPMG Peat Marwick
Monroe, New Orleans, Shreveport

Kushner LaGraize and Moore
Metairie

Allen J La Bry PC
Abbeville

Langley Williams & Company
Lake Charles

LaPorte Sehrt Romig & Hand
Covington, Metairie

LeBlanc & Affiliates Ltd PC
Lafayette, Ville Platte

Basil M Lee and Company
Baton Rouge

Lovell & Company
New Orleans

H J Lowe & Company
Baton Rouge

Edmond A Mauer
New Orleans

**McElroy Quirk Burch
& Company PC**
Lake Charles

Milford Hilliard & Farrar
Lake Charles

Mires & Company PC
Sulphur

Curtis P Moore APAC
Shreveport

Carl W Norton
Jennings

Paillet Meunier and LeBlanc
Metairie

Pasquier & Batson
Shreveport

J Earl Pedelahore & Co
New Orleans

Post Ford & Gustavson
Shreveport

Postlethwaite & Netterville
Baton Rouge, Donaldsonville, St
Francisville

Steve Martin Pressler
Lafayette

Price Waterhouse
New Orleans

Donna J Reeves
Lafayette

Richard R Reynolds
Lafayette

Michael J Rice III
Metairie

Riess & Company
New Orleans

Kay A Rizzo
Metairie

Roberts Cherry and Company AC
Shreveport

Romero & Barrios
Lafayette

Charles E Scarbrough PC
De Ridder

Gus Schram & Co Ltd
Lake Charles

Richard M Seal
Bogalusa

Sheffield & McCallister
Shreveport

Stewart & Company
Monroe

Stoulig & Buckley
Kenner, Metairie

James F Stulb
Lake Charles

Willie J Sudds
Bossier City

Switzer Hopkins & Mange
Ferriday

Larry G Taylor
Shreveport

The Prejean Company
Lafayette

Ralph W Theriot
Baton Rouge

Robert S Turner Jr APAC
Monroe

John R Vercher Ltd
Jena

Elmore R Verlander & Company
New Orleans

Vizzini & Dooley
Kenner

Wegmann-Dazet & Co PC
New Orleans

Whitaker Lipp & Healea
Monroe

MAINE

Kirk M Allen
Gorham

Austin Associates PA
Auburn, Norway, Rumford

Berry Dunn McNeil & Parker
Bangor, Portland

Brooks & Carter
Bangor

Edwin M Bullard
Caribou

Coopers & Lybrand
Portland

Barbara L Cox
East Holden

Cummings Lamont & McNamee
Kennebunk, Sanford, York

Dawson Smith Purvis & Bassett PA
Portland, Saco

Richard D Donhauser PA
Eliot

Dow & Wadman PA
Ellsworth

Edwards Faust & Smith
Old Town

Ernst & Young
Portland

David R Hawkes
Ellsworth

Chester M Kearney PA
Houlton, Presque Isle

KPMG Peat Marwick
Portland

Laeger Ade & Associates
Bangor, Millinocket

Loiselle and Beatham
Bangor

MacDonald Page & Co
Augusta, South Portland

Marshall and Libby
Portland

Otis Atwell & Timberlake PA
Portland

Ouellette & Associates
Lewiston

William T Racine
Bath

Walter H Rotz
Lewiston

A Joseph Roy Jr
Brewer

Schatz Fletcher & Associates
Augusta, Camden, Portland, Waterville

Jeffrey P Stevens
South Portland

Tate-Fitch PA
Bangor

MARYLAND

Abrams Foster Nole & Williams
Baltimore

George Bourne Abrams
Landover

Albright Crumbacker Harrell & Moul
Hagerstown

Alperstein Stelmack & Gordon PA
Towson

C W Amos & Company
Annapolis, Baltimore, Bethesda,
Easton, Salisbury

Arthur Andersen & Co.
Baltimore

Anderson Associates
Baltimore

**Aronson Fetridge Weigle
& Stern PC**
Rockville

Beatty Satchell Everngam & Co
Denton, Easton

Arthur F Bell Jr & Associates
Lutherville

Berman Goldman & Ribakow
Columbia

Stephen G Black
Lanham

**Bond Beebe Barton &
Muckelbauer PC**
Rockville

Edward A Bortnick Chartered
Rockville

Bowers & Associates
Hunt Valley

Gary R Bozel & Associates PA
Towson

George Brown & Associates PA
Towson

Browner & Company Chartered
Wheaton

Buchbinder Tunick & Company
Rockville

Candelario & Company
Bethesda

Cardegna Callan & Palmer
Baltimore

Roger J Cavanaugh
Gaithersburg

Thomas S Chambers
Denton

**Millard T Charlton & Assoc
Chartered**
Bladensburg

Bradley V Clark
Forest Hill

Clifton Gunderson & Co
Baltimore

Russell Coburn & Company PA
Columbia

Jeremiah Connor PC
Rockville

Coopers & Lybrand
Baltimore, Rockville

**Councilor Buchanan and
Mitchell PC**
Bethesda

Cox Long & Colvin PA
La Plata, Leonardtown

Coyne and McClean Chartered
Baltimore

Debuski & DeWitt PC
Towson

Deloitte & Touche
Baltimore

Dembo Jones & Healy PC
Bethesda

T J Doerfler
Baltimore

Ellin and Tucker Chartered
Baltimore

Ernst & Young
Baltimore

Faw Casson & Co
Easton, Ocean City, Salisbury

Richard C Fleischer
Baltimore

Dean W Frank & Associates PA
Towson

Freidkin Matrone & Horn PA
Rockville

Friedman & Fuller PC
Baltimore, Rockville

Morris Garnick PC
Silver Spring

**Garrison Mathieson Cosgray and
Falk Chartered**
Columbia

Gelman Rosenberg & Freedman
Chevy Chase

Glass Jacobson & Associates PA
Owings Mills

Goldklang Cavanaugh & Assoc PC
Greenbelt

Harry B Gorfine & Co
Baltimore

Grabush Newman & Co PA
Baltimore

Grant Thornton
Baltimore

Gross Mendelsohn & Weiler PA
Baltimore

Hahn Naden & Co
Timonium

Hammond & Heim Chartered
Annapolis

Harab Kamerow & Assoc PC
Rockville

Robert D Hauck
Annapolis

Thomas Havey & Co
Baltimore

Hertzbach Sapperstein and Sidle PA
Owings Mills

Hetrick & Rinaldi PC
Silver Spring

Roy R Hoover
Kensington

Richard A Intner PA
Baltimore

Isaac & Isaac PA
Baltimore

Woodrow Walton Jenkins
Potomac

Linwood Jennings PA
Baltimore

Jeter Associates
Lutherville

Philip A Kahler PC
Beltsville

Kamanitz Uhlfelder & Permison PA
Baltimore

**Katz Abosch Windesheim
Gershman & Freedman PA**
Baltimore, Bel Air, Columbia

James V Kaufman
Baltimore

**Kaufman Davis Ruebelmann
Posner & Kurtz**
Bethesda

Keller Zanger Bissell & Co
Frederick, Rockville

**Kershenbaum Abel Kernus and
Wychulis**
Bethesda

Richard W Klingmeyer
Towson

Marty Kolb
Annapolis

KPMG Peat Marwick
Baltimore

Sheldon S Kramer & Associates
Columbia

**Lanigan Ryan Malcolm McGivern &
Cox PC**
Rockville

Lantz & Associates PA
Fort Washington

J Clark Lee PC
Rockville

Kie Tae Lee
Wheaton

Linton Shafer & Co PA
Annapolis, Frederick, Silver Spring

Maffey Good & Associates
Gaithersburg

Martin & Mules PA
Ellicott City

Martucci & Associates PA
Baltimore

Joseph J Matelis
Rockville

John P McKim
Annapolis

**McLean Koehler Sparks &
Hammond**
Frederick, Rockville, Towson,
Westminster

Mendelson & Mendelson APC
Bethesda

Cornelius L Mhley
Rockville

Miller & Liberto PA
Baltimore, Manchester

**Leonard J Miller & Associates
Chartered**
Baltimore

Sherry G Moquin PA
Hunt Valley

T J Murphy PA
Clinton, La Plata

Naden Lean
Lutherville

Charles W Needer Jr PA
Towson

Novotny Novotny & Larash
Annapolis

George F Nwabukwu
Adelphi

Oehmann & Co
Chevy Chase

Oehmann Beck & Summers PC
Chevy Chase

Robert Philipson & Company
Silver Spring

Pigg Krahl Stern & Co PA
Ocean City, Salisbury

Harry J Plack
Baltimore

Price Waterhouse
Baltimore, Bethesda, Columbia

Reznick Fedder & Silverman PC
Baltimore, Bethesda

Riibner & Associates Chartered
Kensington

Robbins Adams & Company
Cambridge

Rodeheaver & Associates
Oakland

Rollins & Gerwig
Cumberland

Lawrence H Rosen
Timonium

**Rosen Sapperstein & Friedlander
Chartered**
Baltimore

**Rosenblum Gloss Kamins Niad &
Dietz PC**
Annapolis, Rockville

Rowles & Company
Baltimore, Salisbury

Bruce D Royster
Baltimore

Rubino & McGeehin Chartered
Bethesda

Deatrice Russell & Associates
Fort Washington

Sacks McGibney & Trotta PA
Baltimore

Samson & Sturn
Annapolis

Santoni & Associates
Baltimore

Santos Postal & Company PC
Rockville

Sarfino and Rhoades
Rockville

Schiller Holinsky & Co PA
Owings Mills

**Schwartz Albert & Company
Chartered**
Bethesda

Norman C Seguin
Lanham

Dianne C Shangold Chartered
Rockville

Sherman & Sherman PA
Towson

Lloyd O Shirley
Towson

Harpal Singh PC
Silver Spring

Smith Elliott Kearns & Company
Hagerstown

Snyder Newrath & Co PC
Bethesda

Springirth & Lerche PA
Rockville

Stammerro & Associates
Ellicott City

Stegman & Company PA
Baltimore, Columbia, Towson

Stewart Waddell & Company PA
Annapolis, Columbia

Stoy Malone & Company
Baltimore, Bethesda, Columbia

Strack Hartmann PC
Bethesda

Sturgill Rager & Lehman Chartered
Westminster

Sugar & Associates PA
Owings Mills

Sullivan + Kreitzman
Bethesda

Richard D Thompson
Baltimore

Roxane R Tishkevich
Columbia

Deborah L Voorhees Chartered
Crofton

Wade & Santora
Elkton

Walpert Smullian & Blumenthal PA
Baltimore

Watkins Meegan Drury & Company
Bethesda, Waldorf

Waugh Cross & Associates PC
Hunt Valley

Wegznec & Associates
Gaithersburg

Weil Akman Baylin & Coleman PA
Timonium

Weyrich Cronin & Sorra Chartered
Timonium

Whelan Barsky & Assoc
Bethesda

Wight & Associates
Silver Spring

Robert L Willey
Denton

Wilson & McGinnis PA
Cambridge

G W Wilson & Company PC
Olney, Rockville

Wolpoff & Company
Baltimore

Wooden & Benson Chartered
Baltimore

William G Woods
Towson

Young Brophy & Co PC
Silver Spring

Clark M Zirkle
Bethesda

MASSACHUSETTS

Aaron Smith Bergman Gaffney & Rubinstein PC
East Longmeadow

Abel Rogers & Sullivan
Andover

Agnesian & Company PC
Chelmsford

Michael J Alessandri
Plainville, West Chatham

Alexander Aronson Finning & Co PC
Boston, Wellesley, Westborough

Arthur Andersen & Co.
Boston

Andreoli Johanson & Wood
Boston

Aubrey & Dixon
Holyoke

Baker O'Connor & Co
Burlington

Bannon & Ryan
Worcester

Baril & Smith Inc
Woburn, Worcester

Baumann & Baumann
Wellesley

BDO Seidman
Boston, Gardner

Norman R Beauregard PC
New Bedford

Robert John Benoit PC
Shrewsbury

Gerald J Betro & Company
Dedham, South Yarmouth, Walpole

Gerald P Bonder & Company PC
Boston

A J Bonoldi & Co
Medfield

Stuart Alan Books
Needham

Anthony Daniel Bordieri
Winchester

Martin D Braver & Co PC
Chestnut Hill

Robert L Brodsky
Malden

William E Buehler PC
Waltham

Buettner & Company
Sherborn

Andrew W Bulger
Ipswich

Burke Dennehy & Company PC
Boston

Burkhart Pizzanelli Miner Pratt & Co PC
West Springfield

Mark C Butts
Canton

Henry F Camacho
Lawrence

Canby Maloney & Co Inc
Framingham

Caplice Ciaramicoli & Co
Franklin

Caras & Shulman PC
Burlington

Nicholas Carbone
Boston

William F Carney
Framingham

Gerard L Caron
Lynn

Robert Carriere Company PC
Melrose

Chapin & Hukowicz PC
Westfield

Stephen R Chiacchia
Palmer

Michael J Cicoria
Bourne

Douglas B Colpitts
Boston

Conners Ryan & Company
Wakefield, West Falmouth

Cooper & Company PC
Burlington

Coopers & Lybrand
Boston, Burlington, Cambridge,
Springfield

Coppola & Maguire
Belmont, Wareham

Edward F Costello
Melrose

Francis G Coughlin
Milton

Creelman & Smith PC
Boston

Dahlquist & Viar PC
Braintree

William H Darling
Boston

Darmody Merlino & Co
Boston

Paul L Davenport Jr
Canton

James P DeBiasi PC
Revere

DellaPosta & O'Connell
Falmouth

Deloitte & Touche
Boston, Worcester

Daniel Dennis & Company
Boston

De Paola Begg & Assoc PC
Hyannis

Dinsmore Gruhl & Company PC
Salem

Charles E Di Pesa & Co
Boston

John P Dooley Jr
Nantucket

**Downey Sweeney Fitzgerald
& Co PC**
Springfield

Carole A Duclos
Mansfield

Alan M Edelstein & Company
Boston

Richard A Eisner & Company
Boston

Elder & Paine PC
Marlboro

John A Epeneter PC
Arlington

Robert Ercolini & Company
Boston

Ernst & Young
Boston, Worcester

L T Falcone PC
Braintree

Fantasia & Company PC
Framingham

Feeley & Driscoll PC
Boston

Fenton Ewald & Associates PC
Needham

Fenton Pinonnault & Co PC
Pittsfield

Sumner N Fishman PC
Dedham

Fisk Bilton Smith & Co PC
West Springfield

James J Fox & Company
Burlington

Peter H Friedman
Great Barrington

Ronald A Gacicia
West Newton

Gately & Associates PC
Wellesley

Gates & Noble
Westford

Jay Joan Gerbis
Scituate

Paul J Gerry PC
Boston

Pamela M Ghetti
Buzzards Bay

Steven C Gilchrist
Stoneham

Glowacki Dupont & Ryder
North Chelmsford

Godes Schaffer & Company PC
Stoughton

Goff Carlin & Cagan
Worcester

Gold & Goldberg
Newton

Carl L Goodman
Newton

Robert Goodman PC
Chestnut Hill

Gordon Harrington & Osborn PC
North Andover

Walter V Gordon Jr
Fall River

Leslie C Gosule & Co
Boston

Grant Thornton
Boston

Gray Gray & Gray
Boston

**Greenberg Rosenblatt Kull &
Bitsoli PC**
Northampton, Springfield, Worcester

John F Hall
Belmont

R A Hall & Co
Boston, Stow

Lester Halpern & Company PC
Holyoke

George Hanscom & Associates
Islington

Harte & Carucci PC
Woburn

Michael J Hartnett
Boston

Edwin J Haznar
New Bedford

Healy & Healy
South Easton

Lee A Heiler Jr Inc
Boston

Hersh Kilingsberg & Diamond
Canton

J G Hodgson & Company Inc
Fall River, New Bedford

John M Hoffman & Assoc
Boston

Ronald H Holmgren
South Easton

Jones Camp & Associates
Worcester

Kendig Shannon & Co
Lexington

Kennedy & Lehan PC
Quincy

Charles S Kennedy Jr
Hingham

Charles H Kilty
Weymouth

Kirkland Albrecht & Company PC
Pembroke

Jeffrey C Kirpas & Company
Newburyport

Konevich Sullivan & Ryan Inc
Braintree

KPMG Peat Marwick
Boston, Lexington, Springfield,
Worcester

C T Lambert & Assoc PC
Framingham

Lannon and Company
Haverhill

LaPointe Torrisi Stanley & Co PC
Andover

Leonard F Leader
Leominster

Douglas R Leatham
New Bedford

Richard H Lee
Boston

Kenneth Leventhal & Company
Boston

Leverone & Company
Billerica

Levine & Levine PC
Wellesley Hills

Levine Zeidman & Daitch PC
Brookline

Leydon & Gallagher
Burlington

Livingston & Haynes PC
Ware, Wellesley Hills

Loberfeld Sherman & Co
Chestnut Hill

Arnold London
Boston

Love Minsk & Ciampa PC
Belmont

John J Lynch Jr
South Weymouth

Mandragouras Powers & Co PC
Peabody

Joseph Mazzotta
Norwood

Edward L McCormack
Arlington

**McCullough McCullough and
Associates**
Worcester

McDonough & Priscella
Weymouth

McGarrigle Sherbow & Delisle
Amherst, Holyoke

McGuire Peck & Company
Agawam

McKenna & Company
Waltham

**Melanson Greenwood
& Company PC**
Greenfield

David Merfeld PC
Boston

Meyers Brothers & Adeletti PC
Longmeadow

Miller Wachman & Co
Boston, Worcester

Moody Cavanaugh and Company
North Andover

Jeffrey A Morgen
Newton

Morneau & Co PC
Natick

Raymond H Morse
Belmont

Orlando C Moyer & Company PC
Hingham

Mullaney & Mullaney
Quincy

Mullen & Company
Boston

Napolitano & Company PC
Framingham

Nardella & Taylor
Lexington

Needel Welch & Stone PC
Rockland

O'Connor & Drew PC
Quincy

O'Sullivan and Company PC
North Andover

Palaza Dixon & Rust PC
Lowell

Pannell Kerr Forster
Boston

Parent McLaughlin & Nangle
Boston, Raynham

Robert D Park
Westboro

Patterson Associates PC
Framingham

Robert H Pellegrini
Medford

Susan Perna-Damon PC
Waltham

Pielech & Pielech
New Bedford

David W Pierce
Topsfield

Poirier and Sumner PC
Waltham

Polumbo & Partners
Springfield

Eugene N Pratillo
Worcester

Graham L Prendergast
Marshfield

Price Waterhouse
Boston, Cambridge, Waltham

Leo L Proulx
Chelmsford

Pucci & Company PC
Lynnfield

Madeline M Quinn
Lexington

Kenneth J Raffol
Needham

William S Reagan & Co
Barre, Fitchburg

Nicholas A Restuccia Jr
Saugus

Paul Richards
Needham

Robert Finnegan & Lynah
Boston

Douglas Rodrigues
Fall River

Karl B Rosenberger
Framingham

Rosenfield Holland & Raymon PC
New Bedford

Harold E Rubin
Wellesley

John G Sabbey
Acton

Kenneth J Sanginario PC
Waltham

Scott M Sawyer PC
Colrain, Greenfield

Michael K Schaefer
Boston

**Schneider Schneider
& Associates PC**
Braintree

Aaron M Shapiro
Canton

Shapiro Weiss & Company
Boston

Robert Sharkansky and Company
Brockton

Shea & Almeida
Holliston

Sheridan & Company
Boston, Chelmsford

Shriber & Associates
Framingham

Shuffain & Zophin PC
Norwood

Alfred W Siegrist PC
Wellesley Hills

Simione & Simione
Framingham

Singer & Lusardi
Worcester

Stafford Lucey & Associates
Chelmsford

Stone & Company PC
Lexington

Sullivan Bille & Co
Andover, Boston

Ronald H Surabian
Saugus

Tisdale & Company
Framingham

Tobin & Waldstein
Newton

Tofias Fleishman Shapiro & Co PC
Cambridge

Tonneson & Company PC
Wakefield

Topham Fardy & Co
Andover

Toscano & Ardito PC
North Andover

Richard W Towne PC
Natick

George J Tsoutsouras
Ipswich

Michael M Tulman PC
Boston

Paul K Vaillette
Southboro

Nicholas R Vantine PC
Sandwich

John Vecchi
Needham Heights

Anthony B Virginio
Boston

Vitale Caturano & Company PC
Boston

Vlacich Mitchell & Co PC
Orleans

Watchmaker & Company PC
Westwood

Hugh O Wesley
Beverly

**Wolf & Company
of Massachusetts PC**
Boston

Woodfin Gaudet & Associates PC
Marblehead, Watertown

Rolando Yap & Co
Medway

MICHIGAN

William J Adams
Detroit

William Agboruche & Co
Oak Park

Arthur Andersen & Co.
Ann Arbor, Bloomfield Hills, Detroit,
Grand Rapids

**Anderson Tuckey Bernhardt
& Co PC**
Caro, Cass City

John L Barker PC
Troy

BDO Seidman
Detroit, Dowagiac, Flint, Grand
Haven, Grand Rapids, Kalamazoo,
Muskegan, Traverse City, Troy

Edward M Bedikian
Farmington Hills

Beene Garter & Co
Grand Rapids

Diane G Billingsley
Midland

Bocknek Berger & Ghersi PC
Bloomfield Hills, Mount Clemens

Boyes Wright Pittman & Co PC
Farmington Hills, Lapeer

Brazeal & Company PC
Inkster

Bultynck & Co PC
Troy

Burnstein Morris & Brown PC
Southfield

David J Canto
Royal Oak

Carabell Leslie and Company PC
Mount Clemens

Cardinal Bowman & Co PC
Grand Ledge

Jan Thomas Chapski
Livonia

Gregory A Claxton PC
Grand Rapids

Collins Buri & McConkey
Birmingham

Cooley Hehl Wohlgamuth & Carlton
Monroe

Coopers & Lybrand
Detroit, Grand Rapids

**Correll Krywko Harrell Morgante &
Button PC**
Ann Arbor, Detroit, Southfield

Covington Aspen
Livonia

Robert K Cowell PC
Marquette

James A Cross PC
Waterford

Crowe Chizek & Co
Grand Rapids

Cummings Frohm & Wagley
Port Huron

Curtis Bailey Exelby & Sposito PC
Ann Arbor, Ypsilanti

Czapla & Kaiser PC
Sterling Heights

Deloitte & Touche
Ann Arbor, Detroit, Grand Rapids,
Lansing, Saginaw

Thaddeus E Delonis
Troy

Demis and Wenzlick PC
Owosso

Dennis Gartland & Niergarth PC
Traverse City

**Derderian Kann Seyferth
& Salucci PC**
Trenton, Troy

Dinwiddie & Smolinski PC
Petoskey

Doeren Mayhew & Co PC
Troy

John D Douglas PC
Milford, Plymouth

Lisa R Drews PC
Bloomfield

Dupuis & Ryden PC
Fenton, Flint, Troy

Echelbarger Himebaugh Tamm & Co PC
Grand Rapids

Edwards Koshiw Melton & Company PC
Ann Arbor, Troy

Ehrmantraut & Reese PC
Troy

Ernst & Young
Detroit, Grand Rapids, Kalamazoo, Lansing, Saginaw, Southfield

Gary L Figurski PC
Livonia

Follmer Rudzewicz & Company PC
Mount Clemens, Southfield

Freedman & Goldberg
Farmington Hills

Judith Ciske Fried
Troy

Bernard A Friedman
Farmington Hills

Fuller Somero & Pahssen
Traverse City

Gardner Provenzano & Schauman PC
Frankenmuth, Saginaw

Gaudette & Company
Saginaw, Traverse City

Gavigan Burkhart Freeman & Co
Gaylord, Traverse City

Gaynor & Company PC
Niles

Geisinger & Dial
Troy

Gilbert & O'Connell PC
Auburn Hills

Glassmeyer & Associates PC
Berkley

Gordon & Company PC
Troy

Grant Thornton
Southfield

Grose Wolinski & Company PC
Madison Heights

Gross Puckey Gruel & Roof PC
Adrian, Jackson

Christina R Hamill
Highland

Harelik Shapiro Wolgin & Fine PC
Farmington Hills

Hill Schroderus & Co
Petoskey

Erwin Hollander
West Bloomfield

Richard E Horton
White Lake

Joyce M Howe PC
West Bloomfield

Howell Osbourne & Co PC
Hillsdale

T G Howerzyl & Co
Grandville

Mary M Howrey PC
Ann Arbor

Hungerford Aldrin Nichols & Carter
Grand Rapids

Douglas P Hunt PC
White Lake

John E Hunt
East Lansing

James J Jablonski
Troy

Dean Jensen
Portage

Kenneth Jay Jones
Menominee

Joseph Dise & Bolterstein PC
Troy

Robert C Julin & Associates PC
Southfield

Kisscorni & Associates PC
Grandville

Carol Kobosh Associates
West Bloomfield

Scott Koli PC
Canton, Troy

KPMG Peat Marwick
Detroit, Lansing

Krentz Croskey & Lanni PC
Rochester Hills

Krenz & Saurman
Grand Rapids

**Kutas Hawes Wolcott
& Bergman PC**
Lansing

Laine Appold & Co PC
Bay City, East Tawas, Frankenmuth,
Rochester Hills, Saginaw, West
Branch

Lally Cummings Palmer & Patch
Jackson

Lane & Calcutt PC
Traverse City

Linscheid Austin & Neister PC
Port Huron

Daniel J Lord PC
Saline

Scott Lowery PC
Northville

Ludwig & Meyer PC
Ann Arbor, Monroe, Troy

John J Mahoney PC
Muskegon

Makela Toutant & Hill
Marquette

Maner Costerisan & Ellis PC
Lansing

Marshall & Poe
Cassopolis

Jack Martin & Co PC
Battle Creek, Birmingham, Detroit

**Mathews Reich Perna &
Rotterdam PC**
Bingham Farms

Willie L Mayo PC
Oak Park

McCafferty and Hogan
Mount Clemens

McCartney and McIntyre PC
Breckenridge, Lansing, Marquette

McCulloch & Co PC
Royal Oak

Michael T McDonald
Grand Rapids

McEndarffer Hoke & Bernhard PC
Bloomfield Hills

McLellan & Strohm PC
Three Rivers, White Pidgeon

McMurray Marks & Edmunds PC
St Joseph

Mellen Smith & Pivoz PC
Bingham Farms

Catherine A Merchant
Bloomfield Hills

Louis Eugene Merkel Jr
St Joseph

Merskin & Merskin PC
Hart, Ludington

Bobbie J Metz
Grand Rapids

Meyaard & Company PC
Zeeland

R J Miller PC
Highland

Moceri Dickson & Associates PC
Utica

Monro & Lennon PC
Birmingham, Romeo

Stuart C Moon Jr PC
Livonia

Moore & Moore PC
Birmingham

Edward J Moore
Bad Axe

Moore Smith and Dale
Southfield

**Morof Sheplow Weinstein &
Company**
Farmington Hills

Eugene Murphy
Detroit

David Gerard Myler
Ann Arbor

Marilyn R Natchez
Grand Blanc

Daniel R Nieland
Cheboygan

Nietzke & Faupel PC
Pigeon, Sebewaing

Norman J Ochelski
Royal Oak

Parker Wittus and Company
Southfield

Perrin Fordree & Company PC
Ann Arbor, Troy

Pfeffer & Hanniford PC
Brighton

Piercey & Toepel PC
Rochester Hills

James W Pietrasiuk Co PC
Ypsilanti

Plante & Moran
Ann Arbor, Battle Creek, Benton Harbor, Coldwater, East Lansing, Grand Haven, Grand Rapids, Kalamazoo, Mount Clemens, Southfield, Traverse City, Troy

Pohl Walsh Goode and Cenko PC
Bloomfield Hills

Pozolo & Wright PC
Sterling Heights

Prangle Marks & Co
Grand Rapids

Price Waterhouse
Battle Creek, Detroit, Troy

Rehmann Robson & Co
Cheboygan, Farmington Hills, Grand Rapids, Jackson, Midland, Saginaw

Douglas Relyea PC
Mount Clemens

Robins & Associates PC
Farmington Hills

Robson & McCallum
Lapeer

Rosenbloom Lameti Koshar
Anspach & Green PC
Southfield

Ross Accountancy & Taxation PC
Fremont, Mt. Pleasant

Arthur G Rudd
Muskegon

Judith D Rusnack
Detroit

Linda J Russell PC
West Bloomfield

St John Raham & Weidmayer PC
Ann Arbor

Schippers Kinter & Robertson PC
Adrian

Schmaltz & Company PC
Detroit, Southfield

Schneider Larche Haapala & Co
Escanaba, Manistique

Schroeder Howell and Trefzer PC
St Clair Shores

Donald Sharfman
Farmington Hills

Siegfried Crandall Vos & Lewis PC
Battle Creek, Kalamazoo

Howard R Simon
Southfield

Richard H Simonian
Troy

Skillman Boyle & Pollack
Troy

Smith Fought Bunker & Hume PC
Petoskey

Clyde M Snyder
Farmington Hills

Stewart Beauvais & Whipple PC
Lansing, Port Huron

Wm P Strand PC
Iron Mountain

James R Stuchell & Associates PC
Troy

Talaska & Sharpe
Ironwood

Robert J Tauriainen
Livonia

Jay Keith Thiebaut
Cadillac

Thompson & Schmidt PC
Harper Woods

R Mark Thompson
Grand Rapids

Michael R Tomes
Northville

Barry E Vallee
Saginaw

Van Walleghem and Duffy
Huntington Woods

Marten R Vegter PC
Grand Rapids

Walter A Walas
Rochester Hills

Walburg & Associates PC
Grand Haven

Stephen H Wales Sr PC
Big Rapids

Walker & Fluke
Hastings

**Weinlander Fitzhugh Bertuleit &
Schairer**
Bay City, Clare, East Tawas, West
Branch

Willis & Willis PC
Grand Rapids, Jackson

Wilson & Wilson PC
Detroit

Winter & Frank PC
Southfield

Wolnewitz & Verrelli PC
Farmington Hills

J Michael Woodgate PC
Waterford

Yeo & Yeo PC
Alma, Fenton, Flint, Kalamazoo,
Lansing, Marlette, Midland, Saginaw

Zack and Company PC
Madison Heights

Zalenko & Associates PC
Southfield

MINNESOTA

Abdo Abdo & Eick
Mankato, Minneapolis, Owatonna

Arthur Andersen & Co.
Minneapolis, St Paul

Alan C Anderson Chartered
Rochester

Anderson Bowen & Company
Roseville

Michael L Anderson
Alexandria

Anderson Poissant Kays & Co
Thief River Fls

Arnott Sauer & Olthoff Ltd
Minneapolis

M L Aslakson
Stacy

Babcock Langbein and Company
Minneapolis

Thomas L Babcock & Company PA
Arden Hills

Charles Bailly & Company
Minneapolis

Baune Dosen & Co
Hibbing, Minnetonka

Beinhorn & Company Ltd
Staples

Bergren Holmgren & Loberg Ltd
Burnsville

Gary F Bergren
Lake Elmo

Bertram Cooper & Co
Albert Lea, Rochester, Waseca

Bertram Vallez Kaplan & Talbot Ltd
Minneapolis

Biebl Ranweiler & Co Chartered
New Ulm

Blanski Peter Kronlage & Zoch
Minneapolis

Boeckermann Heinen & Mayer
Eden Prairie

Boulay Heutmaker Zibell & Co
Edina

**Bowlby Anfinson Crandall
Haedt Ltd**
Austin

Boyum & Barescheer
Minneapolis

Brady Martz & Associates PC
Thief River Falls

Brown Simonet & Dickie Ltd
Minneapolis

Bruder Glubka & Associates
Winona

Phyllis Burdette
St Louis Park

Michael Burkhardt
Mankato

Byrne & Company Ltd
Preston, Rochester

**Coffman Nehring Christopherson &
Ferguson**
Rochester

Conway Deuth & Schmiesing
Willmar

Coopers & Lybrand
Minneapolis

Cummings Keegan & Co
Coon Rapids, Minneapolis

Deloitte & Touche
Bloomington, Minneapolis, St Paul

Jeffrey De Witt
Edgerton

**Dinham Folkert & Associates
Chartered**
Alexandria

Divine Scherzer & Brody Ltd
St Paul

Dodds-Nelson Ltd
Elk River, Maple Grove

Drees Riskey & Vallager Ltd
Crookston

Allan Don Egelkraut
Minneapolis

Egland PA
Moose Lake

Eide Helmeke & Co
Minneapolis, Moorhead

Eikill & Schilling Ltd
Cloquet, Duluth

Erickson Rietmann Welsch & Roufs Ltd
Red Wing

Ernst & Young
Minneapolis, St Paul

Esterbrooks Lomen Scott & Signorelli Ltd
Duluth

Fiebiger Swanson West & Co
Moorhead

Stephen M Flaa
Albert Lea

Fort & Lee PA
Hibbing

Fox McCue & Company
Belle Plaine, Eden Prairie

Francis & Lenz
Minnetonka

Fraser Carpenter and Associates Ltd
Minneapolis

Froehling Anderson Plowman & Wasmuth Ltd
Excelsior

Bruce Lloyd Gilbertson
Bloomington

Glorvigen Berg Theis & Company
Grand Rapids

Grant Thornton
Minneapolis

Graves McKenna Lundeen & Almquist
Minneapolis

Duane Gravley
Burnsville

Graw Erickson & Co Ltd
Bloomington

Gruber & Wenner PA
Minnetonka

Gruys Borden Carlson and Associates PA
Buffalo, Maple Grove, Monticello

Hamm Gordon Sweeney & Co Ltd
Eden Prairie

Hammer Danielsen Westland & Dieser
Albert Lea

George M Hansen Company PA
Minneapolis

Hansen Jergenson & Co
Minneapolis

Hanson & Company
Edina

Thomas Havey & Co
Bloomington

Hawkins Ash Baptie & Company
Winona

Raymond L Hippe
Minneapolis

Hoffmann & Swintek
Minneapolis

House Nezerka & Froelich
Bloomington

Jelinek Metz & Co Ltd
Hopkins

Johnson West & Company
St Paul

Robert E Johnston
Grand Marais

Judd Ostermann Demro & Kellogg Ltd
Faribault, Minneapolis, Owatonna

Kern De Wenter Viere Ltd
St Cloud

John A Knutson & Co
Minneapolis

Kolquist Seitz & Goldman Ltd
Duluth

KPMG Peat Marwick
Minneapolis

**Krigbaum Ross-Rhoades
& Elliott Ltd**
Bemidji

D G Langewisch Ltd
Bloomington

Larson Allen Weishair & Co
Brainerd, Minneapolis, St Cloud,
St Louis Park, St Paul

Latham & Parker
Willmar

Lethert Skwira Schultz & Co
St Paul

Lewis Kisch & Associates Ltd
Hastings

Robert L Lieser
Bloomington

Lund & Associates PA
Bloomington

Lurie Besikof Lapidus & Co
Minneapolis

**Mahoney Ulbrich Christiansen &
Russ PA**
St Paul

Malloy Karnowski & Co PA
Minneapolis

John Manning & Associates
West St Paul

McGladrey & Pullen
Bloomington, Duluth, Minneapolis,
Rochester, St Paul, Stillwater, Winona

David L McGraw
Hutchinson

W D McLaughlin PA
Wayzata

**McMahon Hartmann
Amundson & Co**
St Cloud

McMichael & Company Ltd
Minnetonka

**Meuwissen Flygare
& Szarzynski PA**
Minneapolis

**Miller McDonald Erickson
& Moller Ltd**
Bemidji, International Falls

Ness Waller Pearson & Co Ltd
Alexandria

Niemi Lonergan & Co Ltd
Blaine

Nordstrom & Company
Apple Valley

Nygaard Pickett & Co
Fergus Falls

John Nysten
Minneapolis

Gerald F Obremski
Hopkins, Minneapolis

Olsen Thielen & Co Ltd
Eden Prairie, St Paul

Olson & Barta Limited
Bloomington, Jordan, New Prague

Olson Clough & LeBlanc Ltd
Edina, Prior Lake

Richard W O'Neil
St Paul

Pannell Kerr Forster
Minneapolis

Lawrence Parkhurst PA
Wayzata

Susan Patten
Edina

Gary W Paulson
Little Falls

Pavek & Company PA
Plymouth

Joseph N Perfetti PA
Minneapolis

N F Perkins & Associates PA
Apple Valley, South St Paul

Peterson & Company
Mankato, St Peter

Mark A Prenger
Lake City

Price Waterhouse
Minneapolis

Roessler Nuss & Co
Fairmont

Robert F Sausen
St Paul

**Schechter Dokken Kanter Andrews
& Selcer Ltd**
Minneapolis

Schibilla & Assoc
Minneapolis

Schlenner Wenner & Co
St Cloud

Schutta Nelson & Zembal Ltd
Minneapolis

Schweitzer Rubin Karon & Bremer
Minneapolis

Ramanik P Shah
Arden Hills, Roseville

Patrick J Shaughnessy
Minneapolis

**Silverman Olson Thorvilson &
Kaufmann Ltd**
Minneapolis

Simma Flottesmesch & Orenstein Ltd
Minneapolis

Slagter-Eichten
St Paul

Smith Schafer & Associates Ltd
Maplewood, Rochester

Terry L Soltvedt
Karlstad

Stirtz Bernards & Company PA
Edina

Paul E Strot Ltd
Bloomington

Stutzman-Helling Company
St Paul

Tautges Redpath & Co Ltd
White Bear Lake

Troost & Alveshere PA
Minnetonka

Turbes Drealan Kvilhaug & Co
Lakefield, Luverne, Worthington

James L Vassar Ltd
Chaska

Vekich Arkema
Eden Prairie

Virchow Krause & Company
Minneapolis

Virden & Johnson Ltd
Grand Rapids

Weinberg & Associates Ltd
Minneapolis

**Wilkerson Guthmann
& Johnson Ltd**
Blaine, Minneapolis, St Paul

Mark S Windmiller
Watertown

Wolf Etter & Company APA
Madelia, North Mankato, Westbrook

Donald H Woodard Ltd
Minneapolis

Edward M Zahler
Stillwater

MISSISSIPPI

Arthur Andersen & Co.
Jackson

Baird & Stallings
Indianola

Banks Finley White & Co
Jackson

**Barfield Lindsey Gainspoletti &
Gladden Ltd**
Cleveland

Boutwell & Company Ltd
Laurel, Pascagoula

Breazeale Saunders & O'Neil Ltd
Jackson

Bryant & Lloyd PA
Rolling Fork

Buckner & Buckner
Vicksburg

Bullock Russell & Company
Ridgeland

Burkhalter & Co PA
Jackson, Ripley

Butchart Ellzey & Associates
Canton, Jackson

Clifford Harvey & Culumber PA
Gulfport

Stacy E Cowart
Jackson

T Harold Craig & Company
Houston

Crowell Thames & Hart Ltd
Jackson, Magee

Joel B Cunningham
Belzoni

Lawrence W Curbo
Mineral Wells

Deloitte & Touche
Jackson

DeMiller Denny Word & Co
Jackson

Drake-Bridgers & Company PC
Port Gibson

Ellis and Hirsberg
Clarksdale

Emerson Stokes Elliott & Harper
Jackson, Meridian

Ernst & Young
Jackson

Eubank & Betts
Jackson

**Fountain Seymour Mosher Flowers
& Associates PA**
D'Iberville, Jackson, Waveland

Franks Franks Walden & Jarrell PA
Fulton, Tupelo

Gillon and Company Ltd
Natchez

Hagaman Roper Haddox & Reid
Jackson

Halley-Patrick & Co Ltd
Brookhaven

Emmett C Hennessey PA
Magnolia

Holt Stevens & Associates PA
Laurel

Horne CPA Group PA
Grenada, Gulfport, Hattiesburg,
Jackson, Laurel, Lucedale

James H Howell
Olive Branch

Allen Jackson
New Albany

Koury Ready Butler & Co
Jackson

KPMG Peat Marwick
Jackson

Lefoldt & Company
Biloxi, Jackson

T E Lott & Company PA
Columbus, Starkville

Matthews Hearon & Cutrer
Jackson

May and Company
Jackson, Vicksburg

Bernell T McGehee
Liberty

Middlebrook & Company
Meridian

Mitchell Williams & Company
Greenwood

Moore & Gray
Corinth

John W Morgan & Company Ltd
Jackson

John R Murphy III
Jackson

Nail McKinney Tate & Robinson PA
Amory, New Albany, Pontotoc, Tupelo

Nicholson & Company PA
Columbia, Hattiesburg

Pannell Kerr Forster
Gulfport

Piltz Williams LaRosa & Co PA
Biloxi, Ocean Springs

William H Polk & Company
Batesville

Poole Cunningham & Reitano PA
Jackson

Pride Walker & Co Ltd
Jackson

Rea Shaw Giffin & Stuart
Meridian, Waynesboro

Roberts Razor & Company
Biloxi

Jerry T Rudman
Brookhaven

Shearer Taylor Lee & Co
Jackson

Silas M Simmons & Company
Natchez

James N Smith
Meridian

Stockwell Schultz & Company
Jackson

Strohm Bourn & Gary Ltd
Jackson, McComb, Tupelo

Switzer Hopkins & Mange
Natchez

Nelson W Tackett & Company
Hattiesburg

Tann Brown & Russ Company Ltd
Jackson

Taylor Powell Wilson & Hartford
Greenwood

The Church Company
Jackson

Walker & Co
Fulton

Watkins Ward and Stafford
Carthage, Columbus, Eupora,
Louisville, Macon, Okolona,
Philadelphia, Starkville, West Point

Whitaker Lipp & Healea
Jackson

Williams and Pitts
Hernando

A T Williams
Philadelphia

Cary E Williams
Leakesville

Williams Weiss Hester & Company
Jackson

Wilson & Schloemer
Jackson

Wingate Ford & Henson PA
Greenwood

Young DeVoe & Co
Oxford

Yurkow Alexander & Yurkow Ltd
Cleveland

MISSOURI

Adams Duke & Company PC
Kansas City, St Joseph

Alfermann Gray & Co
Rolla, Salem

Anders Minkler & Diehl
St Louis

Arthur Andersen & Co.
Kansas City, St Louis

Aselage Kiefer & Co
St Louis

Baird Kurtz & Dobson
Branson, Joplin, Kansas City,
Springfield, St Louis

Betty M Baker
Rock Port, St Joseph

Baron Salsman & Company
St Louis

Terry W Bates & Associates PC
St Ann

BDO Seidman
St Louis

Bergman Schraier & Co
St Louis

Berri Larson & Co
St Louis

Donald R Biermann
Washington

**Birchler Mengwasser Becker Martin
Lall PC**
St Louis

Bohlmann & Company PC
St Louis

Botz Deal & Co PC
St Charles

Bounds Poger & O'Donnell
St Louis

Boyd Franz & Stephans
St Louis

Brandvein Shapiro Kossmeyer & Co
St Louis

**Brown Smith Wallace Librach &
Gordon**
St Louis

Judy A Byrd
Kansas City

Ron Callis
Moberly

Ronald L Carel PC
Chesterfield

Robert M Charbonneau PC
Kansas City

Clifton Gunderson & Co
St Joseph

George H Clymer PC
St Louis

Cohen Covey and Schultz PC
Springfield

Coopers & Lybrand
Kansas City, St Louis

**Coughlin Donovan Niehaus &
Scherle PC**
St Louis

Crouch and Farley PC
Farmington

Jeffrey L Cummings
St Louis

Michael F Cummins
St Louis

Curry Lenhardt & Company
St Louis

Daniel and Associates PC
Butler, Nevada

Davis Keller & Klein
St Louis

Davis Lynn & Moots
Springfield

Decker & McMillin PC
Springfield

Deloitte & Touche
Kansas City, St Louis

James P Devereux
St Charles

**Diehl Banwart Bolton Jarred &
Bledsoe Chartered**
Nevada

Diel & Ferguson PC
St Louis

Donnelly Meiners Jordan Kline PC
Kansas City

Louis F Drees
Kansas City

Egan & Mangold PC
West Plains

Daniel T Elder
Clayton

Elliott Robinson & Company
Springfield

Ernst & Young
Kansas City, St Louis

W Douglas Everett
Platte City

Flom Lopata & Company
St Louis

French McGowen & Co PC
St Louis

Robert Garrison & Associates PC
Grandview

Gasper and Company PC
St Joseph

Gill & Associates
St Louis

John W Gillum
Kirksville, Unionville

Goerss & Company PC
Maryland Heights

**Grabel Schnieders Bridgewater &
Company PC**
Chesterfield

Grace & Company PC
Florissant, St Louis

Grant Thornton
Kansas City, St Louis

Gruber Tanzey & Associates PC
Mexico

Carl J Haberstroh
St Louis

Harden Cummins Moss & Miller
Chillicothe, Kirksville, Maryville

Hauk Fasani & Company PC
St Louis

Higdon & Hale PC
Kansas City

Hillin and Clark PC
Cape Girardeau, Hayti

Hochschild Bloom & Company
Chesterfield, Marshall, Sedalia,
Washington

Michael A Hoelscher
Washington

House Park & Company PC
Kansas City

Huber Ring Helm & Co PC
St Charles, St Louis

Humes & Barrington PC
St Louis

Jackson & Jackson PC
Springfield

Kelly & Kelly
Neosho

Kerber Eck & Braeckel
Cape Girardeau, St Louis

Leslie W Kinser
Rogersville

Kirkpatrick Phillips & Miller PC
Springfield

Kolb and Layman
Cuba

KPMG Peat Marwick
Kansas City, St Louis

Kraft Miles & Tatum
Poplar Bluff

Lage Evers & Company
California, Jefferson City, Osage
Beach

Don L Landers & Co
Columbia

Kevin J Lang
Villa Ridge

Charles B Larson
St Joseph

Lofgren & Company PC
Kansas City

Maher Sabino & Associates PC
St Louis

Charles P Malone PC
Boonville, Columbia, Versailles

Marr and Company PC
Kansas City

Martens & Associates
St Louis

Mayer Hoffman McCann
Kansas City

Edward J McCarthy
St Louis

Robert E McGuire
Kansas City

McKittrick Kopel & Van Dyke
Kansas City

Mitchell Bramer McCullough & Roy
Springfield

Moore Horton & Carlson PC
Columbia, Higginsville, Marshall,
Mexico, Sedalia, Warrensburg

Thomas J Mossinghoff
St Louis

Mueller Prost Purk & Willbrand
Osage Beach, St Louis

Newbold & Newbold PC
Aurora

Harold J Nicholson Chartered
Kansas City

O'Dell & Company
Springfield

Mary A Parks
St Charles

Preston and Nacy
Springfield

Price Waterhouse
Kansas City, St Louis

Ross & Company PC
St Louis

Rubin Brown Gornstein & Co
St Louis

St John Mersmann & Company PC
Chesterfield

Sanders Mogg & Assoc
St Joseph

Schleisman White & Associates PC
Tarkio

Schloss & Associates PC
Crestwood

C J Schlosser & Company
St Charles

Schmidt & Company
Blue Springs

Schott & Company
Cape Girardeau, Lutesville

Schowalter & Jabouri PC
Kansas City, St Louis

Taylor C Scott PC
St Louis

Seideman & Company
Neosho

David J Shively
Fulton

Stone Carlie & Company
St Louis

Swink Fiehler & Hoffman PC
Sunset Hills

Michael Trokey & Company PC
St Louis

Troupe Kehoe Whiteaker & Kent PC
Kansas City

**Troutt Beeman Norton
& Kahmann PC**
Harrisonville

Underwood & McCumber
Neosho

Vansandt Hawkins & Company PC
Lee's Summit

Dennis J Vogler PC
St Louis

**Wade Stables Schanbacher &
Walker PC**
Hannibal

Wahlquist Wahlquist & Buchanan
West Plains

William M White
St Joseph

Whitlock Selim & Keehn
Springfield

Williams-Keepers
Columbia, Jefferson City, Mexico

Melinda A Wilp
St Louis

Wilson Toellner & Associates PC
Sedalia

Winger & Parker PC
Kansas City

Wolfe Nilges Nahorski PC
St Louis

Wolff & Grossman PC
St Louis

Woodward & Company PC
Kansas City

Zuercher Sturhahn & Company PC
Branson, Springfield

MONTANA

Anderson Zur Muehlen & Co PC
Billings, Butte, Helena

George D Anderson PC
Helena

Charles Bailly & Company
Billings

Berres & Romo
Lewistown

Larry W Blakely
Livingston

Allen Bloomgren & Company PC
Great Falls

Sam Boggess & Associates
Billings

Bradley & Marchwick PC
Bozeman

CHMS PC
Glasgow, Malta, Sidney, Wolf Point

Stanley P Cornell PC
Livingston

Craig & Montanye
Billings, Helena

Mark A Cross
Shelby

Eigeman Hanson & Company PC
Kalispell, Whitefish

Elmore & Associates PC
Missoula

Joseph Eve & Company
Great Falls

Ferro Willett & Thompson
Billings

Galusha Higgins & Galusha
Billings, Bozeman, Havre, Helena,
Missoula

Hamilton Misfeldt & Co
Chinook, Cut Bank, Great Falls,
Havre, Shelby

Wayne Hintz
Helena

Holmes & Turner
Bozeman

Houston & Helseth PC
Great Falls

Jackson Potter and Co
Billings, Laurel

Janke Winchell Ehrlick & Company
Billings

Jordahl & Sliter
Kalispell

**Junkermier Clark Campanella
Stevens PC**
Great Falls, Helena, Missoula

T Wayne Koepke PC
Havre

KPMG Peat Marwick
Billings

Loucks & Glassley
Great Falls

Herbert J Mangis
Billings

McElroy Kester & Smartt PC
Missoula

Newland & Company PC
Butte, Deer Lodge, Dillon

Delwin C Nordtvedt
Glendive

Schell Stephens Riley & Huffine
Lewistown

Schillinger Gohsman & Larkin
Billings

Larry R Simpson PC
Kalispell

James L Smereck
Great Falls

Smith Lange Koch
Sidney

Solem & Nicholson
Chinook, Harlem

Sorenson & Hanson
Kalispell

Stallard & Associates PC
Miles City

Jack G Stevens PC
Great Falls

Summers McNea & Company PC
Billings

Weber Dobson & Jensen PC
Billings

Hu Williamson PC
Sidney

Douglas Wilson & Company PC
Great Falls

James J Wosepka
Baker

NEBRASKA

Arthur Andersen & Co.
Omaha

Baird Kurtz & Dobson
Lincoln, Omaha

Basso McClure & Goeglein
Lincoln

Bland Datesman & Associates PC
Omaha

Boyle & Hess
Omaha

Buckley & Sitzman
Lincoln

Campbell & Company PC
Omaha

Clawson & Associates PC
Omaha

Dana F Cole & Company
Ainsworth, Beatrice, Broken Bow,
Grand Island, Kearney, Lincoln,
Minden, North Platte, O'Neill,
Ogallala, Ord, Scottsbluff

Contryman Associates PC
Grand Island, Hastings, Kearney,
Lexington

Coopers & Lybrand
Lincoln, Omaha

Darst & Associates PC
Omaha

Deloitte & Touche
Lincoln, Omaha

Dohman Akerlund & Eddy
Aurora

Dutton & Associates PC
Omaha

Erickson & Brooks
Fremont

Darrell G Eskam
Gering

Frankel Zacharia Nissen & Stamp
Omaha

Ronald V Freeman
Omaha

Fry White & Guszak PC
Lincoln

Duane J Gabriel
Seward

Graeve & Associates PC
Omaha

Grant Thornton
Lincoln

Dale E Gruntorad & Co
Lincoln

Haney Martin & Ludwig PC
North Platte

Hansen Fuenning Raetz & Erb
North Platte

Hayes & Associates
Omaha

Kading Chesley & Woodke PC
Omaha

Don Keck & Associates
North Platte

Kennedy and Coe
McCook

KPMG Peat Marwick
Lincoln, Omaha

B Leonhardt PC
Fairbury

Fred A Lockwood & Co PC
Alliance, Chadron, Gering, Gerino,
Kimball

Masimore & Associates
Omaha

John R Matejka PC
Grand Island

McDermott & Miller PC
Grand Island, Hastings, Kearney,
Omaha

Morrow Davies & Toelle PC
Madison, Norfolk, Pilger, West Point

Nichols Rise & Company
South Sioux City

O'Donnell Ficenec Wills & Ferdig
Omaha

Ostronic & Phillips
Omaha

Patry & Associates PC
Omaha

Potts & Levering PC
Aurora

Quick & McFarlin PC
Omaha

Ramaekers McPherron & Skiles PC
Mc Cook, North Platte

Schafer Blundell Goerke & Miller
Scottsbluff

Schleisman White & Associates PC
Omaha

Edward W Schroeder
Blair

**Shonsey Almquist Kucera Pedley &
Galloway**
Grand Island

Peter A Slowiaczek PC
Omaha

Jack Sobotka PC
Norfolk

Trachtenbarg & Associates PC
Omaha

Larry D Wiggins
Omaha

NEVADA

Arthur Andersen & Co.
Las Vegas

Anderson Behrenz & Company
Reno

Andreoli Johanson & Wood
Las Vegas

Andrus Murphy & Co
Las Vegas

Mark Bailey & Co Ltd
Reno

Barnard Vogler & Co PC
Reno

Bradshaw Smith & Co
Las Vegas

Burnett Umphress & Kilgour
Reno

Kenneth L Carter Ltd
Las Vegas

Richard A Cesario PC
Reno

Conant Trent & Conant PC
Las Vegas

Conway Stuart & Woodbury
Las Vegas

Coopers & Lybrand
Las Vegas

William J Crandall Chartered
Incline Village, Reno

Deloitte & Touche
Las Vegas, Reno

Ernst & Young
Reno

Fair Anderson & Langerman
Las Vegas

William G Franks
Reno

S J Gallina & Co
Reno

John A Gidney Ltd
Reno

Richard S Gilman
Las Vegas

Steven T Giorgione Ltd
Las Vegas

Grant Thornton
Reno

Roger S Hildahl PC
Reno

Dee E Hipwell
Las Vegas

Daniel G Kabat
Zephyr Cove

Kafoury Armstrong & Co
Carson City, Elko, Ely, Fallon, Las Vegas, Reno, Winnemucca, Yerington

KPMG Peat Marwick
Las Vegas

Main Gorman & Co
Las Vegas

McGladrey & Pullen
Las Vegas

McMullen McPhee & Company
Elko, Ely, Winnemucca

Barry S Moskowitz PC
Las Vegas

H Stephen Nelson
Las Vegas

Shelby M Nutton
Las Vegas

Pangborn & Co Ltd
Las Vegas, Reno

Raben & Rosenberg
Las Vegas

Rife Sciarani & Company PC
Yerington

Letha A Rupert
Carson City, Las Vegas

Schiemann & Machen
Reno

Semple & Cooper
Las Vegas

William M Short
Reno

Ronald D Simpkins
Reno

Benjamin L. Smith
Pahrump

Thompson & Proctor
Reno

Richard E Wait
Reno

Willis & Walsh
Reno

Joseph F Zerga Ltd
Las Vegas

NEW HAMPSHIRE

Altman & Co PC
Laconia

Arthur Andersen & Co.
Manchester

Dana S Beane & Company PC
Laconia, Rochester

Dennis C Bishop PC
Manchester

Brewster Coburn & Ouellet PC
Hampton, Portsmouth

F G Briggs Jr PA
Manchester

Cushman S Colby PA
Hampton

David L Connors & Company PC
Concord

Coopers & Lybrand
Manchester

Deloitte & Touche
Bedford

Wilson P Dennett
Hampton

DiBenedetto & Company PA
Hudson

David J Driscoll & Company
Berlin, Littleton

Raymond C Dugdale
Manchester

Gerald G Dupont
Manchester

Ernst & Young
Manchester

Feeley & Driscoll PC
Nashua

Giordani Lortie & Carignan PA
Exeter, Rochester

Grzelak and Company PC
Hudson, Laconia

R A Hall & Co
Nashua

Henderson & Tully PA
Nashua

Hession & Pare PC
Manchester

Robert B Hills
Dover

David E Howard
Raymond

Lehman & Wilkinson PC
Keene

Leone Bigelow & McDonnell PA
Dover, North Conway, Wolfeboro

Wm A MacWilliam
Peterborough

Malone Lard & DiRubbo PC
Franklin, Laconia

Mason & Rich PA
Concord, Portsmouth

**Melanson Greenwood
& Company PC**
Nashua

Robert E Moses
Lebanon

Mervin D Newton PC
Nashua

Herve A Riel
Manchester

John W Riley
Concord

St Pierre & Company PA
Nashua

Santerre Heath & Company PC
Nashua

Saunders and Company
Lebanon

Silverman Losik & Company
Hampton, Portsmouth

Smith Batchelder & Rugg
Lebanon, Manchester, Portsmouth

Sullivan Bille & Co
Salem

Donn R Swift
New London

Vachon Clukay & Co PC
Manchester

Robert M Walsh Jr
Manchester

Nathan Wechsler & Company PA
Concord, Laconia

NEW JERSEY

Oded Aboodi
Alpine

M S Ackerman & Co
Fort Lee

Adams & Becker PC
Highlands

Robert H Adams
Ocean City

Gideon Adler & Co
Fairlawn

Lawrence W Agne
Hoboken

Aliotta Fritsch & Walsh
West Long Branch

James Alviggi
West Orange

Amper Politziner & Mattia
Edison, Flemington, Princeton

Arthur Andersen & Co.
Princeton, Roseland

James Francis Anderson
Edison

William Angelo Jr
Clark

Andrew Aquilini
Edison, Metuchen

Armus Harrison & Company PA
Mountainside

Aronson & Thoma
Red Bank

Stanley Ashare
East Brunswick

William Thos Athey & Company PA
Bridgeton, Vineland

Frederick E Bachmann
Parisippany

Linda L Baker PA
Newark

Ball and Buckley
Ocean City, Woodbury

Stanley Balsky
Upper Montclair

Antoinette Bauer
Brick

BDO Seidman
Woodbridge

Beck Villata & Co PC
Montvale

Beck Weiss & Company
Edison

Adolph N Berman
Paramus

Biernacki & Haag PC
Westfield

Leonard G Birnbaum & Co
Summit

Joseph Boland
Sparta

Jay Bond & Company
Raritan

Bongiovanni and Company PA
Avenel

John M Booth
Wayne

Borek Stockel & Marden PC
Edison

Francis J Brennan Jr
Marmora

Broza Block & Rubino PA
Asbury Park

Bugni LaBanca & Paduano
Oakhurst

E H Burns PA
Haddonfield

Burton & Browse
Lambertville

Bush Levin & Tecosky
Trenton

Bushoven & Company
Midland Park

Business Accounting Services
Upper Montclair

Business Tax Service
Morristown

Frederick Butcher
Blairtown

John Deviny Carrico & Assoc PA
Butler

Peter A Castalde
Ridgefield Park

Bhaira M Chaudhary
East Brunswick

Chan H Choi
Fort Lee

Janet G Cillo
Hackettstown

Wayne R Cleven
Toms River

Cogen Sklar Levick
Cherry Hill

Cohen DuFour & Associates PC
Princeton

**Cohen Friedman Dorman Spector
& Co PA**
Union

J L Cohen & Associates Ltd
Newton

Cohen Warren and Tracy PA
Livingston

J H Cohn & Company
Lawrenceville, Roseland

Comodromos & Company
Paramus

Cooper Lawson and Company
Mount Laurel

Coopers & Lybrand
Parsippany, Princeton

Cowan Guteski & Co
Toms River

Curchin & Company PA
Red Bank

Cust Dori & Benick PC
Flemington

D'Amico Caglioti & Company PC
Pennsauken

E Martin Davidoff
Dayton

Neil Della Torre & Company PC
Ridgewood

Deloitte & Touche
Cherry Hill, Edison, Parsippany,
Princeton, Trenton

Demetrius & Company
Wayne

Robert J DiQuollo
Morristown

Allen M Dokovna
Princeton Junction

Dorfman Abrams Music & Co
Glen Rock

Alan B Douglas
South Plainfield

Peter S Dye
Franklin Lakes

Ehrenkrantz and Company
Roseland, West Orange

Eisner and Tenenbaum
Woodbridge

Richard A Eisner & Company
Roseland

Ernst & Young
Iselin, Lyndhurst, Metropark, Newark,
Princeton

Mario Errante PA
Nutley

Gabriel K Essilfie
Camden

Feld Marks & Co
Teaneck

Feldman Sablosky & Company
Jamesburg

Ferraioli Wesdyk & Cuva PA
Newton, Pompton Lakes

Michael C Finkelstein
Manalapan

Sidney Finkelstein PA
East Brunswick

Flackman Goodman & Potter PA
Ridgewood

Dominick Fiorenza
Springfield

William C Foster & Company PA
Paramus

Frankel and Topche PC
West Orange

Warren L Frazer
New Brunswick

Fredericks and Company
Wood-Ridge

Robert Friedbauer
Hackensack

Friedman Bressler & Co
East Hanover

H William Friedman
Ridgewood

Peter H Friedman
Kendale Park

Frye Williams & Co
Newark

Cheryl G Fuller
Newark

Galati and Oriel
Toms River

Garagozzo & Ryan PA
Westmont

Nicholas M Garruto
North Arlington

Robert H Geer
Princeton

**Gervis Perelman
& Hemmendinger PA**
Morristown

Gikow Bierman & Talesnick
Roseland

Gingras Collister & Co
Fairfield

**Goffman Kurzer Loewenstein and
Cooperstein**
Clifton

Warren Goode
Ocean

Leonard A Goodman
East Hanover

Steven S Goodman PC
Marlboro

Murray Gottfried
Lambertville

Gramkow & Carnevale
Oradell

Grant Thornton
Parsippany

Green and Company
Woodbridge

Grossman Weinberg & Assoc PA
Neptune

Hecht & Company
Fair Lawn

Gregg M Heininger
Ocean City

**Hernandez Bertolino
& Company PC**
Voorhees

John D Hilcher
Bloomfield

Kirk V Holderbaum
Linden

Holland & Ferrara
Cedar Grove

Sanford Holzer & Company
East Hanover

Horton & Company
Wayne

Horvath & Giacini
Pennington

Edward L Hulse
Fairfield

R D Hunter & Company
Paramus, Princeton

Hutchins Laezza Farrell & Allison
Cranford, Toms River

Inverso & Stewart
Marlton

Jump Bowe and Company
Toms River

Jungers O'Connell & Bacheier
Haddonfield

Steven N Kaplan
Cedar Knolls

David Karpel
Edison

Kinzel McIntee & Co
West Caldwell

Sanford Kirschenbaum & Co
East Brunswick

Klatzkin and Company
Burlington, Trenton

Knoll Peller & Co
Paramus

Koerner Millner & Koerner PA
Toms River

Konner and Company PC
Englewood

Jeryl Ellen Kortlander
Atlantic Hglds

KPMG Peat Marwick
Montvale, Princeton, Short Hills

Reid L Kramer
Pennsauken

Stanley Kramer
Newark

Alex E Krasnomowitz
Montclair

John T Kreitler
Short Hills

Mabel A J Lago
Elmer

La Guardia & Petrella
Fort Lee

Merritt Lane III
Manasquan

Lear & Pannepacker
Princeton

Leff & Salem PC
Highland Park

Levinson Schwartz & Co
Roseland

John Michael Lisa
Ridgefield

Barry G Long
Haddonfield

Loscalzo Associates PA
Red Bank

Ludwig Bulmer Seifert & Lane
Hackensack

Mac Alpine CarlI & Co
Haddonfield

Nicholas C Maida Chartered
Trenton

Peter V Mangone
Vernon

Mangum Goodwin & Co PA
Morris Plains, Sparta

Ronald P Marchese
Oradell

Martin & Martin
Cedar Knolls

Martini & Martini
Vineland

Mauriello Franklin & LoBrace PC
Springfield

Mark J Mauro
Somerville

C E Mayer
Waldwick

Mazur & Kriegbaum
Beachwood

Mc Enerney Brady & Co
Livingston

McGuigan and Company
Sea Girt

Lavinia Mears
Cranford

Meisel Tuteur Fischer Lewis & Co
Morristown, Roseland

Mendlowitz Weitsen
East Brunswick

Morris Merker & Co
Glen Rock

Joseph Messina
Bloomfield

Meyer & Snyder
Toms River

Frank J Meyers
Ramsey, Wayne

James J Meyers
Fair Lawn

M N Mian
Hackensack

Mills & De Filippis
Mountain Lakes

Millstein & Co PC
Hackensack

Howard J Mimnaugh
East Brunswick

Mintz Rosenfeld & Company
Fairfield

William Mirkin
Matawan

Mirsky Furst & Peretz PA
Fort Lee

Moore & Fitzpatrick
Marmora

Mortenson & Associates PC
Cranford, Eatontown

George H Morton
Stone Harbor

Ian M Nelson
West Orange

Herbert S Newman & Assoc PC
Englewood Cliffs

Manuel S Newman & Company
West Trenton

Nisivoccia & Company
Newton, Randolph

Olsen & Thompson PA
Morristown

Page Weaver & Carter PA
Marlton

Palmer & Paolini
Cinnaminson

Gerald J Palmieri
Millburn

Ashwin Pandya
South Plainfield

Pannell Kerr Forster
Hackensack

Pinkham & Foster
Linden

Polakoff Bros & Leen PA
Chatham

Kenneth A Porkka
Ridgewood

Portock & Bye & Company PA
Northfield

Price Waterhouse
Hackensack, Morristown, Princeton

Antonia I Pugliese
North Arlington

Stephen P Radics & Co
Haledon

Ralph Radicsh
Denville

Rayfield & Licata PC
Livingston

Morris J Reichman
Linden

Michael T Remus PA
Hamilton, Lawrenceville, Manahawkin

Renzi Pinti & Co
Collingswood

Rescinio Schibell & Company
Eatontown

Ricciardi & Company
Fairfield

Rich Baker Berman & Co
Maplewood

Edward P Rigby
Spring Lake Heights

Walter Rogers
Highland Park

Rosenberg Druker & Company
Bridgewater, Marlton, Princeton

Rosenfarb & Co
Roseland

**Rosenzweig Weissman Crystal
Rosenzweig & Rich**
Edison

Ross Rosenthal & Company
Morristown

Rothstein Kass & Company PC
Roseland, Union

John Ruconich
Morristown

Rudolf Cinnamon & Calafato
Ocean

St Clair & Easton PC
Marlton

Sax Macy Fromm & Company
Clifton

Donald Saxe
Bridgewater

James Scannella PC
Toms River

Frank C Schmitt Jr
Medford

Schonbruan Safris Sternlieb & Co
West Orange

Matthew S Schorr
Bergenfield

Joseph R Schortz
Manasquan

Schuhalter Coughlin & Suozzo
East Hanover

Bennett J Schwartz PA
Englewood Cliffs

Richard J Serluco & Co
Holmdel

Manherial Champaklal Shah
Iselin

Gerald A Shanker
West Orange

Shapiro & Weisman PA
Wall

Adrian L Shaw
Medford

Robert M Shindler
Matawan

Singer Wolf Mongelli PA
Clifton

Stephen W Skow
Sewell

Small Business Specialists
Dumont

Smolin Lupin & Co PA
West Orange

Sobel & Co
Livingston

Sorelle & Associates PC
Woodbury

Starr Darcy Starr PC
Palisades Park

Sterling Nappen & Chavkin
Livingston

Stevens Fluhr & Chismar
Neptune

Harry Stevenson
Irvington

Michael Strafford
Hasbrouck Heights

Elizabeth M Synkowski PA
Freehold

Tait Weller & Baker
Edison

Joseph Topolski
Maplewood

**Tracey Heun Brennan
& Company PA**
Cape May Court House, Linwood

**Trien Rosenberg Felix Rosenberg
Barr & Weinberg**
Morristown

Tropeano & McGrady
Whitehouse Station

Angelo Tsimpedes
Caldwell

W M Turnof & Company
Holmdel

J D Urbach PA
Highland Park

Joel Urdang
Lyndhurst

Vargo & Company
Clifton

Veltri Raynor & Co PA
Englewood Cliffs

Vitt & San Filippo
Red Bank

W G & S
Paramus, Parsippany, Princeton

Walsh Mulligan & Grote PC
Upper Saddle River

Weber Lipshie & Co
Roseland

M R Weiser & Co
Iselin

I Weismann Associates
Carlstadt, Mount Arlington

M L Welsh and Company PC
Cherry Hill

Charles R Wiedman
Bordentown

Barry H Wiener
Morristown

Wiss & Company
Livingston

Withum Smith & Brown
New Brunswick, Princeton, Red Bank,
Somerville, Toms River

Yeutter & Swartz PC
Mays Landing

Donald H Yost
Lanoka Harbor

James Zanengo
Berkeley Heights

Walter J Zawacki & Company
Wayne

Zdenek Horvath & Scebelo
Flemington

Zelenkofske Axelrod & Co Ltd
Princeton

Zeller Weiss & Kahn
Mountainside

Zerbo & McKiernan PC
Fairfield

NEW MEXICO

Alderete and Company
Albuquerque

Arthur Andersen & Co.
Albuquerque

Atkinson & Co Ltd
Albuquerque

Balkcom & Company PA
Albuquerque

Barraclough & Associates
Santa Fe

Bender Burnett & Company PC
Clovis, Portales

Leonard G Birnbaum & Co
Mountain View

Deanna Brady PC
Alamogordo

Burt & Nagel
Albuquerque

William Capels Chartered
Albuquerque

Chandler & Company
Farmington

Donald G Clark PA
Española

Robert L Clark
Albuquerque

Clifton Gunderson & Co
Albuquerque

Crowley & Associates PC
Farmington

Daymon & Associates
Santa Fe

Deason Peters Stockton & Company
Roswell

Dixon Waller & Co
Raton

M Scott Edwards
Santa Fe

Helen A Elliott & Associates PC
Albuquerque

Emmons & Company
Albuquerque

Erickson Allen PC
Albuquerque

Everett Wheeler & Flesher PC
Las Cruces

Ed Fierro
Las Cruces

Fleming Berry & Goff PA
Farmington

Fowler & Company PC
Santa Fe

Gordon & Hale PC
Santa Fe

Nestor A Griego PA
Grants

Stephen M Hanns
Albuquerque

Robert M Harris
Hobbs

Troy L Hays
Roswell

Henry and Ross PC
Artesia

Hinkle & Martinez PC
Albuquerque

Hutchison Hugins and Fredrick
Farmington

Kirkpatrick & Company
Las Cruces

KPMG Peat Marwick
Albuquerque

Kriegel & Company Ltd
Las Cruces

Kubiak Coffman & Fidel PA
Albuquerque

Stephen E Livingston
Albuquerque

Macias and Rivera
Santa Fe

Manganaro Roberts & Crouch PC
Carlsbad

Robert L Mantz
Raton

Robert S Marquez
Albuquerque

McCarthy & Brunson PC
Albuquerque

McGee & Associates PC
Farmington

McKinney Friesen & Fritschy
Carlsbad

Meyners + Company
Albuquerque

Montano & Associates
Albuquerque

Morrow & Company
Deming

Gary W Muller
Albuquerque

Susan A Murashima
Santa Fe

Frank R Murillo
Albuquerque

Neff & Company
Albuquerque

Roy L Nials PC
Albuquerque

Richard L Patterson
Deming

Pulakos & Alongi Ltd
Albuquerque

Ritter Barr & Company
Roswell

Roberson Baldwin & Company
Hobbs

Rogoff Diamond & Walker
Albuquerque

Benjamin F Rose III
Hobbs

Kermit K Schauer
Las Cruces

John P Simms
Albuquerque

Sloan & Company
Albuquerque

Sproles Woodard
Artesia

Squire Woodward & Lane PC
Albuquerque

Virginia M K Stanley
Albuquerque

Summers & Follingstad PC
Santa Fe

Tooley & Weaver
Albuquerque

Vaughn & Vaughn PC
Albuquerque

Wexler Bishop & Lees PC
Albuquerque

R B White PC
Albuquerque

Dennis B Williams
Albuquerque

Ralph C Youngberg
Albuquerque

NEW YORK

Abdur-Rahim Abdullah
New York

Abrams and Company PC
Melville

John L Accumanno
Valhalla

Joseph A Adami
Yorktown Heights

Adams & Becker PC
Huntington, New York

Barrie Adedeji
New York

**Albrecht Viggiano Zureck &
Company PC**
Hauppauge

Alleyne & Company PC
New York

Anchin Block & Anchin
New York

Arthur Andersen & Co.
Melville, New York, Rochester

Bonifacio S Apo
Brooklyn

David D Apt
New York

Frank J Artusa
Rockville Centre

Zesha Auerbach
Brooklyn

John E Bailey
Lynbrook

Paul A Baldovin
Hopewell Junction

Bandyopadhyay & Van Manen
Astoria, Merrick

Michael F Barkan
New York

Mark Barrett
New York

Anthony Basile PC
Farmingdale

Baum & Baum PC
New York

BDO Seidman
Buffalo, Jamestown, New York,
Uniondale, White Plains

Becker & Company PC
New York

Philip Beckett
Gloversville

David R Behanna PC
Hauppauge, New York

Kathleen Bemus
Bemus Point

Ragaa F Benjamin
Valley Stream

Bennett Kielson Storch & Kremer
White Plains

Gabriel J Bentovim
Commack

David Berdon & Co
New York

Berenson Berenson Adler & Co
New York

Berger Torquato & Davis
New York

Satyendra S Bhatnagar
Queens Village

Biscotti Grassi & Co PC
New York, Valley Stream

Blonder Seymour & Shapss
Garden City, New York, White Plains

Bloom & Company
Hempstead

Bollam Sheedy Torani & Co
Albany

Bonadio Insero & Co
Rochester

James R Bonerbo
Yonkers

Borek Stockel & Marden PC
Port Chester

George B Bosworth
East Northport

Brand Sonnenschine & Co
New York

Richard Brathwaite
Brooklyn

Alan R Breiter
New City

**Briguglio Woods Parlato &
Dobinsky**
Oneonta

Brock Schechter & Polakoff
Batavia, Buffalo, Williamsville

Samuel M Bronsky
Tonawanda

Raymond H Brown PC
Mount Vernon

W R Brown Co PC
New York

Charles Brucia & Company
New York

Buchbinder Tunick & Company
New York

T J Buczkowski PC
Clarence

Budd & Carioto PC
Albany

Donald Budnick
New York

Frank A Bulla PC
Irvington

Bush & Germain PC
Syracuse

T M Byxbee Company
Albany

Albert P Cappadozy
Johnstown

Steven Angelo Carmina
Buffalo

D Carter-Weekes PC
Hauppauge

Harvey B Caspari
Wheatley Heights

Caswell & Associate
Phoenix

James B Cavole
Rockville Center

Lloyd J Cazes
White Plains

Victoria M Celia
New Hartford

Garry T Center
Albany

Cerullo & Company
New York, Tarrytown

Alan S Chalfin
New Rochelle

Arnold C Charles
Jamaica

Theresa L Cheung
Holliswood

Sam W Chin
New York

Rockford R Chun
New York

Frank Citrin
Bayside

Cohen & Rosen PC
New York

Marvin Cohen PC
Long Beach

J H Cohn & Company
New York

Colabella & Company
Brooklyn

Cole Roberts & Herbert
New York

Leon Constantin & Co
New York

Walter J Cook
Maspeth

Cooper Selvin & Strassberg
Great Neck

S P Cooper & Company
New York

Coopers & Lybrand
Albany, Floral Park, Melville, New
York, Rochester, Syracuse

Cornick Garber & Sandler
New York

Peter A Corsentino
Lynbrook

Michael E Costa
Melville

**Coughlin Foundotos Cullen &
Danowski**
Port Jefferson Station

Crighton & Vooyo
Albany

Carl P Cronheim
New York

Robert R Cunningham
Baldwinsville

D'Alba & Donovan
Williamsville

D'Ambrozio & Co
Yonkers

D'Arcangelo & Co
Poughkeepsie, Purchase, Rome, Utica

Peter Dalal
Westbury

Derrick Daley
Bronx

Menachem David PC
Lynbrook

Davidson Buccasio & Updyke
Binghamton

Davie Kaplan & Braverman PC
Rochester

Charles J Davitian
New York

DDK & Company
New York

Dejoy Knauf & Blood
Rochester

Deloitte & Touche
Buffalo, Jericho, New York, Rochester

Dembo Freedman & Shutt PC
Schenectady, Troy

Demetrius & Company
New York

Joseph A DeMilia Jr
Ossining

Dermody Burke & Brown PC
Auburn, Cortland, Seneca Falls,
Syracuse, Utica

Michael Deutchman
Garden City

Dickinson & Sutherland
Saratoga Springs

Allen M Dokovna
New York

Dopkins & Company
Buffalo

Dorfman-Robbie PC
Albany, Johnstown

Parnell F Drayton
New York

Michael R Drogin PC
Hicksville

Irving Louis Duchan
New York

Harriet L Earnest
Warwick

David Ehrlich & Co
New York

Eisner & Lubin
New York

Richard A Eisner & Company
New York

Allan R Eldridge Jr
St James

J D Elliott & Co PC
Buffalo

Ernst & Young
Albany, Buffalo, Long Island, New
York, Syracuse, White Plains

Fabrizio Radmin Buksbaum & Co
Westbury

Faglierone & Associates PC
Auburn, Syracuse

Farber Blicht & Eyerman
Syosset

William M Farrell
Binghamton

Sylvia Fassler-Wallach
Mohegan Lake

Fecteau & Company PC
Albany

Feldman & Panzarella
Jericho

Feldman Radin & Co PC
New York

Owen J Flanagan & Co
New York

Gerald Foreman
New York

Elizabeth F Francese
Millwood

Freed Maxick Sachs & Murphy PC
Buffalo

Marc B Freedman PC
New York

David D Freeman & Co
Amityville

Freundlich Seltzer & Company
New York

Benard J Fried
New York

Friedman Alpren & Green
New York

Friedman & Friedman
Floral Park

Friedman & Moskowitz
New York

Frye Williams & Co
New York

Bernard Fuchs
Woodmere

George R Funaro & Co PC
New York

Fust Charles Chambers & Harfosh
Syracuse

Gabriel & Sciacca
Syosset

J R Gardner PC
Watertown

Gassman Rebhun & Co PC
New York

Gerstein Metelka Minkow & Co
Manhasset

Geschwind Davidson & Co
Great Neck

Jeffrey A Getzel & Company PC
Woodbury

John G Gilooly
Clifton Park

Terry P Glenn
Auburn

Gobstein Weingarten & Goldfarb
Lake Success

Goffman & Associates
Valley Stream

Alan H Goldberg & Company
New York

Goldfinger Saltzer & Lassar
New York

Jack B Goldhaber
Forest Hills

Seymour L Goldman
New York

Goldstein & Halpern
Chestnut Ridge

Goldstein Golub Kessler & Co PC
New York

Gompers & Blau
New York

Steven S Goodman PC
Staten Island

Gould & Swanson PC
Buffalo, Hamburg, Westfield

Terrance Grant & Company
Hornell, Naples, Olean,
Salamanca, Springville

Grant Thornton
Melville, New York

Stanley R Greenberg
Howard Beach

Ronald A Greene Co
Melville

Dr Guenther Grewe WP STB
Larchmont

Sidney Griggs
Plainview

Grimaldi & Associates PC
Syracuse

Grodsky Caporrino & Kaufman
Great Neck

Charles E Groppe
Thornwood

Edward R Grossman
Melville

Grymin & Jaufmann PC
Pittsford

Guarnieri & Cruikshank PC
Irvington

Guenoun & Guenoun Associates
New York

Daniel J Guida PC
Inwood

Haft & Gluckman
New York

Terrence W Haley
Forest Hills

Harlib & Grossman
Plainview

K Hatzistefanidis
Astoria

Hays & Company
New York

Michael J Head PC
Westfield

Hecht and Company PC
New York

Heimerman & Gregory PC
Liverpool

Held Kranzler Friedman & Pincus
New York

Marcus Hilton
Bronx

Jagdese Hiralall PC
Freeport

Kangmin Ho
Flushing

Hollander & Kovitz
Islandia, Plainview

William H Hollenbach
Cobleskill

Holtz Rubenstein & Co
Melville

Hong & Co
New York

Robert Horowitz
New York

Paul D Horvath
Great Neck

Abraham I Horwitz
New York

Michael W Hsu
Flushing

Imowitz Koenig & Company
New York

Edward Isaacs & Company
New York

Peter G Isaacs
Port Washington

**Israeloff Trattner
& Company PC**
Hauppauge, New York, Valley Stream

Ives & Sultan
Woodbury

Jacobs Evall Hirson & Blumenfeld
New York

Howard B Jacobson PC
Bayside

David B Jaffe
Monticello

Janover Rubinroit & Company
New York, Valley Stream

Jay Corey & Company
New York

Herman Johnson
Brooklyn

Kil S Jung
New York

**Kaback Ross Gilman
& Company PC**
Valley Stream

Dwarka P Kalantry
Forest Hills

Kaplan & Schultz
New York

Lawrence J Kaplan
Woodmere

Karabay and Tempesta PC
New York

M A Katz PC
New York

Kaufman & Co PC
Long Island City

Solomon S Kaufman PC
New York

C William Kehn
Troy

Thomas Francis Kelley
New York

Michael J Keoghan PC
Syracuse

John F Killian
Forest Hills

James W Kim
New York

Kipnis & Karchmer
New York

F T Kleiger and Company
New York

Robert S Kleinberger
West Nyack

Knoll Peller & Co
New York, West Hempstead

Stuart H Kotkin
Monroe

KPMG Peat Marwick
Albany, Buffalo, Jericho, New York,
Rochester, Syracuse, White Plains

Daniel H Kubiak
Rochester

Melvin W Kulakoff
Massapequa Park

Kump Associates PC
Glendale

Kustal & Ferber PC
New York

Kutzin & Glazer
Melville

Paul A Lanciotti
Westbury

Steven F Landau
New York

Peter A Lassner
Valhalla

Jeffrey T Latman & Company PC
Garden City

Lawler Kersten & Witkowski PC
Williamsville

John A Lawrence
Binghamton

Kevin Keun Soo Lee
New York

Gregory Leighton
Bronx

Paul H Lenok
New Rochelle, New York

James E Leonard
Endicott

David Edward Le Sueur
New York

Kenneth Leventhal & Company
New York

Leventhal Zupnick Berg & Company
New York

Levin Callaghan Nawrocki
Huntington Station, New York

Allan R Levine
New York

Ira A Levine
Valhalla

Levine Mandelbaum Neider Wohl
New York

Libero & Kappel
Westbury

Jack M Lieberman PC
New York

Liebesman Singer & Weingart
New York

Lilling & Company
Great Neck

Linder & Linder
Massapequa

Lipner Gordon & Co
Great Neck

James P Lisanti
Woodhaven

Lloyd and Company PC
Jamestown

Roger H Locks
New York

Loeb & Troper
New York

Lopez Edwards Frank & Co
New York, Valley Stream

Lucker Kennedy & Felmeden
Buffalo

Lumsden & McCormick
Buffalo, Lockport

Edward J Lundy
Fulton

Gregory H Lurie
Albany

Lutz Cichy Selig & Zeronda
Albany, Gloversville

James Finley Madison
Coram

Maggio & Salmin
Rochester

Eugene D Mahaney
Williamsville

Philip J Mahar PC
Schenectady

Shashi Bhushan Malik
Baldwin

Ivin Mann
New York

John T Mansfield
Commack

Marcum & Kliegman
Syosset

Carl S Marcus
Yorktown Heights

Margolin Winer & Evens
Garden City

Marinan & Young
New York

Markowitz Preische & Stevens PC
East Hampton

Marshall Associates PC
Glens Falls, Lake George

Marshall Granger & Company
Mamaroneck

Martin & Martin
New York

Charles L Marvin & Company PC
Albany, Gloversville, Schenectady

Thomas L McDonald
Williamsville

McGladrey & Pullen
Jericho, New York

Daniel P McGuire
Port Jeffersn Station

Meaden & Moore Inc
New York

Mendlowitz Weitsen
New York

Mengel Metzger Barr & Co
Elmira, Rochester

Philip J Messing
White Plains

Miller and Company PC
New York

Bradford A Miller
New York

Miller Ellin & Company
New York

Jesse W Miller Jr
Syracuse

Milligan Muller Chambellan & Berger
Glen Cove, Manhasset

Paula Samuel Milligan
New York

Millstein & Co PC
Washingtonville

Ben E Min
New York

Mitchell/Titus & Co
New York

Hedwig Helen Mlott
Newburgh

Moore & Hart
Utica

Moore Stephens
New York

John Moran
Jericho, Oceanside

Morgenstern & Alexander
New York

Most Horowitz & Company
New York

Joseph F X Moynihan
Astoria

Sheila A Mulhearn
New York

Mungillo & McGinnis PC
Avon

Myer Greene & Degge
New Rochelle, Pearl River

Craig A Northacker PC
Rockville Centre

C Lynn Northrup
Keeseville

Notaris & Ginsberg
New York

Raymond M Nowicki
Buffalo

Nussbaum Yates & Wolpow PC
Melville

Kevin J O'Connor
Highland Mills

Jens A Olsen
New York

O'Neill & Wood
Sayville

Henry Osman
New City, New York

Dennis C Palmiter
Rochester

Ashwin Pandya
New York

Pangia & Company PC
Poughkeepsie

Pannell Kerr Forster
New York

Amanda Sue Parker
Perry

Pasquale & Bowers
Norwich, Syracuse

Sal C Patrizio
Queens Village

Patrusky Mintz & Semel
New York

Martin H Pearl & Co
New York

Jeff R Pearlman
New City

Perelson Johnson & Rones PC
New York

Perl & Asch PC
Purchase

Peters & Welsh
Carle Place

Phillips Gold and Company
New York

H L Picard PC
New York

Pilotti & Company
Armonk

Arthur Place & Company PC
Albany

Plateis Pryba & Tobin PC
Delmar, Schenectady

Polansky Bennett Sage Newman & Kulberg
Carle Place

H S Pomerantz & Company
New York

Pontbriand & Stein PC
Mount Kisco

Conway Porter PC
Buffalo

Price Waterhouse
Buffalo, Jericho, New York,
Rochester, Syracuse

Proto & Loskey
Olean, Wellsville

Michael R Quis
Brewster

Linda Rader
Buffalo

Raich Ende Malter Lerner & Co
East Meadow

John Frank Raspante
Brooklyn

Rayfield & Licata PC
New York

Rebadow & Buffington PC
Amherst

Reich & Reich PC
Mineola

Herbert Reichlin
Jericho

Stanley M Renkas
Brooklyn

Arthur Ringelheim
Syosset

Robinson & Goldstein
New York

Ronder Kimball & DeCicco PC
Kingston

Rose and Haar
Great Neck

Rosenberg Neuwirth & Kuchner
New York

Rosenfarb & Co
New York

David C Rosenzweig PC
New York

Jan M Roswig PC
Liverpool

Roth Nobis & Co PC
Albany

Leo H Rothstein
Hicksville

Roy Cole & Speranza
Astoria

Nicholas M Russo
Hopewell Junction

Sabino & McIntyre
Port Washington

Salibello & Broder
New York

Salomon & Schlein
Buffalo

Salsbury and Sentz
East Greenbush

Ira Sarinsky & Company PC
New York

Albert Sasson
Hewlett

Harry Schall
New York

Ronald A Schechter
New York

Louis J Schiff Company PC
Brooklyn

Irving D Schlianger
New York

Schnitzer & Kondub
Eastchester

Schunk Wilson & Company PC
Buffalo

**Schwaeber Sloane Schulman & Co
PC**
Great Neck

Marvin P Schwartzman
Farmingdale

Sciarabba Walker & Co
Ithaca

Serra & McGrath
Westbury

Naveen Shah & Co PC
Albertson, New York City

**Shanholt Glassman Hoffman Klein
& Company PC**
New York

Sheehan & Company PC
Brightwaters, New York

Sheft Kahn & Company
Garden City

Claudia J Shilo
East Syracuse

Siebert & Murray
Rochester

Silberdick & Peritz
Great Neck

Herbert D Silver & Co
New York

Silverman and Mordfin
Great Neck

Alan P Sisenwein
White Plains

Slocum & DeAngelus PC
Albany, Schenectady

Martin Smilowitz
Malverne

Clark W Smith PC
Fairport

Stephen I Soble & Co
New York

Michael J Songin
Buffalo, Eggertsville

Richard B Soscia PC
Nanuet

Spar & Boyer
Dobbs Ferry

**Sperduto Spector
& Company PC**
New York

**Sperry Cuono Holgate
& Churchill PC**
Catskill, Hudson, Hunter, Kingston

Starr & Co PC
Great Neck, New York

Steinberg Steckler & Picciurro PC
New York

Eric Stern PC
New York

Kive I Strickoff PC
Merrick

Michael T Studer PC
Freeport

Leslie Sufrin & Company PC
New York

Michael R Sullivan PC
Mineola

C F Suppa PC
Lynbrook

Timothy J Sweeney
Cobleskill

Tait Weller & Baker
New York

Tardino & Stewart
New York

Bernard Tarnowsky
New Rochelle

Telling & Potter PC
Lake Placid, Plattsburgh, Ticonderoga

Teuscher & Whipple PC
Olean, Portville

Les Thompson & Co
New York

Tischfeld & Associates
Great Neck

Frederick S Todman & Co
New York

**Trien Rosenberg Felix Rosenberg
Barr & Weinberg**
New York

Yi L Tsai
New York

W M Turnof & Company
New York

Urbach Kahn & Werlin PC
Albany, Buffalo, Glens Falls, New
York, Poughkeepsie

Leonard Uzel
Great Neck

Tilak K Vadehra
New York

**Vanacore De Benedictus Di
Govanni & Weddell**
Newburgh

Albert M Vanasco PC
Garden City, New York

James H Vanek
East Islip

Vargas & Ghigliotty PC
New City

Vollmer & Company
Vernon

W G & S
New York

Conrad H Waldron PC
Brooklyn

Walsh Morga & Company PC
Canandaigua, Rochester

Walsh Mulligan & Grote PC
Floral Park, Mineola

Michael A Walter
Kew Gardens

Watson Rice & Company
New York

Weber Lipshie & Co
New York, White Plains

**Weinaug Benson Buffamante
& Co PC**
Jamestown, Olean

Hyman G Weiner
Lawrence

Noah Weinshel
Bronxville

Kenneth M Weinstein
Tonawanda

M R Weiser & Co
New York

Leon N Weiss
New Rochelle

Weissbarth Altman & Michaelson
New York, Rye

Weissman and Rudnitsky
New City, New York

Frank P Weisz
Hauppauge

Wiener Frushtick and Straub
New York

Wilkins & Ganzfried
New York

Williams Matt & Rutnik PC
Latham

Wilson Wilson & Stark PC
Cohoes

Paul B Woodfin
Brooklyn

Wilfred Wyler & Company
New York

Dennis P Wymer
Olean

Yohalem Gillman & Company
New York

Alford A Young
New York

Byron Zabusky
New York

Dov Zaidman
Bayside, Great Neck

Zemlock Levy Bick & Kambad PC
New York

Zorfas Sanders & Co
New York

Zucker & Shernicoff
New York

Zucker & Zucker PC
New York

NORTH CAROLINA

A T Allen & Company
Raleigh

Arthur Andersen & Co.
Charlotte, Greensboro, Raleigh

Austin Falls & Yandle
Charlotte, Concord

Gerald M Baggish PA
Greensboro

James F Baker PA
Raeford

BDO Seidman
Charlotte, Greensboro, High Point

Beck Lindsey & Company
Charlotte

Andrew S Bodane
Raleigh

Brock Padgett & Chandler
Shallotte, Southport, Wilmington

W Davis Browne III PA
Cherryville

Buck & Lanvermeier PA
Jacksonville

Cannon & Company
Winston-Salem

Cherry Bekaert & Holland
Asheboro, Charlotte, Fayetteville,
Gastonia, Greensboro, Reidsville,
Wilmington

Clinebelle Miller & Company PA
Raleigh

Cobb and Brown PA
Graham

Coopers & Lybrand
Charlotte, Greensboro, Raleigh

Crisp Hughes & Co
Asheville, Boone, Greenville, Sylva

Crouse Gibson & Co PA
Winston-Salem

Daniel Taylor Carrick & Co PC
Lexington

Davenport Marvin Joyce & Company
Burlington, Greensboro, Jamestown,
Sanford

Dellinger & Deese
Charlotte

Deloitte & Touche
Boone, Charlotte, Hickory, Raleigh,
Sanford, Winston-Salem

Dixon Odom & Co
Charlotte, Greensboro, High Point,
Raleigh, Rockingham, Salisbury,
Sanford, Southern Pines, Thomasville

S Preston Douglas & Associates
Elizabethtown, Lumberton, Whiteville

Edwards & Falls
Clemmons, Winston-Salem

Ernst & Young
Charlotte, Greensboro, Raleigh,
Winston-Salem

Ed Ferguson Inc
Charlotte

Fisher & Company
Wilmington

Walter M Fulp III PA
Lexington

Garrett & Davenport PC
Durham, Raleigh

D E Gatewood and Company
Raleigh, Winston-Salem

Gatewood Hughey & Company
Asheville

Gilliam Coble & Moser
Burlington

Gleiberman Spears & Shepherd PA
Charlotte

John Winfield Graham III
Fayetteville

Rhonda L Gregory
Hertford

Hansen Johnson & Associates PA
Hendersonville

Harper Wiggins & Co
Raleigh

Haynes Strand Henry & Co
Greensboro, Mount Airy

Jack A Heil
Charlotte

Hemric & Yale
North Wilkesboro

Travis J Hill
Clayton

Hobbs Crossley & Blacks PA
Charlotte

**Holden Moss Knott Clark & Taylor
PA**
Eden, Henderson, Oxford, Warrenton

Hunter & Hunter PA
Charlotte

Hutchins Allen & Company
Nags Head

Betty P Ivester
Mooresville

Jenkins & Roberts PA
Winston-Salem

Jenkins Davidson Holland & Co
Hickory

Johnson & Mixon PA
Charlotte

Johnson Price & Sprinkle PA
Asheville, Marion

Jeffrey K Kerr
Charlotte

KPMG Peat Marwick
Charlotte, Greensboro, Raleigh

Langdon & Company
Garner

Leeper Hilliard Laughlin & Co
Greensboro

Anne Nelson Loeb
Chapel Hill

Lowdermilk Church Eaton & Martin
Morganton

Lynch Howard & Walker PA
Raleigh

James R Malton
Winston-Salem

Vincent J Mancino
Raleigh

Mann & Company PA
Asheville

McArthur Elliot & Co PA
Charlotte

McGladrey & Pullen
Charlotte, Greensboro, Greenville,
Hickory, Morehead City, New Bern,
Raleigh, Rocky Mount, Shelby,
Winston-Salem

C David McKee APFS
Cary

Jesse J McKinney
Forest City

W Davis Milligan
Shallotte

Mills & Cavender
Wallace

Vance T Moore Jr
Wilmington

Newby & Streck
Greensboro

Nunn Brashear & Company PA
Goldsboro

Alexandra Ong
Winston-Salem

Pace & Pope PA
New Bern

Pannell Kerr Forster
Greensboro

Walter Hoytt Paramore Jr
New Bern

Patton Hunter & Co PA
Asheville

Pegram & Hunt
Charlotte

Perry & Perry
Concord

Pittard Perry Crone Inc
Ahoskie, Bellhaven, Goldsboro,
Greenville, La Grange, New Bern,
Pinehurst, Plymouth, Rockingham,
Williamston, Wilmington, Wilson

Pittman Price Company
Fayetteville, Goldsboro, Havelock,
Red Springs, Whiteville

Potter & Company PA
Concord, Monroe

Praigg & Praigg
Durham, Hillsborough

Price Waterhouse
Charlotte, Durham, Raleigh,
Winston-Salem

Privette & Associates
Zebulon

Reznick Fedder & Silverman PC
Charlotte

Robert C Ritch
Jacksonville

David M Robinson PC
Huntersville

Earl C Roller
Charlotte

Root Sawyer Wilkerson
Woods & Co
Greensboro, Winston-Salem

J G Rosenfeld PC
Statesville

Sharrard McGee & Co PA
Greensboro, High Point

Shriner & Company PA
Asheville

O Glenn Spell III
Chapel Hill

Stancil & Company
Raleigh

William L Stark & Co
Henderson

Still & Company
Charlotte, Huntersville

Strand Skees Jones & Company
Asheboro, Greensboro, Mount Airy,
Reidsville

Sykes & Company PA
Edenton

Tinsley & Terry
Charlotte

Turlington and Company
Lexington

Watts Scoble and Wakeford
Raleigh

Whisnant & Co
Hickory

Williams Overman Pierce & Co
Greensboro, Raleigh

Donald W Wilson PA
Roxboro

Richard C Wooldridge
Greensboro

Worley & Toland PA
Asheville

Chester D ZumBrunnen Company
Salisbury

NORTH DAKOTA

Charles Bailly & Company
Bismarck, Fargo

Zine Hoover & Voller PC
Williston

Brady Martz & Associates PC
Bismarck, Grand Forks, Minot

**Gregory K Cleveland
& Company PC**
Bismarck

Drees Riskey & Vallager Ltd
Grand Forks

Eide Helmeke & Co
Bismarck, Fargo, Minot

Feldmann & Associates
Minot

Fiebiger Swanson West & Co
Fargo

Gene Gallagher & Associates
Fargo

Gould & Furuseth
Williston

Raynold A Hoganson
Fargo

Orser Olson & St Peter
Bismarck

H James Reiten
Petersburg

Thomas R Ribb
Dickinson

Harold J Rotunda
West Fargo

Schauer and Associates PC
Jamestown

Storhaug
Bismarck

Thompson & Company PC
Fargo

Widmer Roel & Co Ltd
Fargo

Del Rae A Williams
Fargo

James J Wosepka
Beach, Dickinson

OHIO

Alex West & Company
Cincinnati

Allard & Associates
University Heights

William P Ambrose
Wadsworth

Arthur Andersen & Co.
Cincinnati, Cleveland, Columbus,
Dayton, Toledo

**Andersen Berkman Metzger &
Staflman Inc**
Cleveland, Warren

Anderson Vogt & Co
Warren

L David Angel
West Jefferson

Anness Gerlach & Williams Inc
Youngstown

Arena & Harrison Inc
Columbus

S R Arner & Co
Canton

Aronowitz Chaiken & Hardesty
Cincinnati

Baden & Linden
Cleveland

Ball & Associates Inc
Solon

Barnes Dennig & Co
Cincinnati

**Barnes Wendling Cook
& O'Connor Inc**
Cleveland, Elyria

Barnthouse & Barnthouse Inc
Hamilton

Battelle & Battelle
Dayton

Paul E Berning
Cincinnati

Bick Fredman & Co
Cleveland, Columbus

Billhimer Humpal & Jones Co
Medina

Bleckner & Company
Toledo

William E Bletso
Youngstown

Bolon Hart & Buehler Inc
Columbus

Sam E Brackman Jr
Jackson

Brady Ware & Co Inc
Dayton

Brell Holt Kissoff & Bracken
Toledo

Brickweg & Griffiths Inc
Cincinnati

James A Brickweg
West Worthington

Bruner-Cox
Akron, Canton

Buckingham & Associates Inc
Findlay

Patrick J Burke & Co
Cincinnati

Louis Buschle & Associates Inc
Cincinnati

Canter Garland & Schellhorn Inc
Girard

Jeanne H Cap
Cleveland

Card Palmer Sibbison & Co
Cleveland, Westlake

M V Casper & Co
Canton

John A Cindia Inc
Canal Fulton

Ciulla Stephens & Co
Cleveland

Ciuni & Panichi Inc
Beachwood, Columbus

Clark Schaefer Hackett & Co
Cincinnati, Columbus, Dayton,
Middletown, Springfield

Clifton Gunderson & Co
Cleveland

J D Cloud & Co
Cincinnati

Cohen & Company
Akron, Cleveland, Elyria, Youngstown

F M Collins
Wadsworth

Condit & Associates
Westerville

Coopers & Lybrand
Akron, Canton, Cincinnati, Cleveland,
Columbus, Dayton

Corbets & Zaylor Co
Solon

Crowe Chizek & Co
Columbus

Davis & Company
Parma Heights

Joseph Decosimo and Company
Cincinnati

Deimling & Flament Inc
Willoughby

Craig George Dekany
Toledo

Deloitte & Touche
Akron, Cincinnati, Cleveland,
Columbus, Dayton, Toledo

Thomas R Denehy Jr
North Royalton

John F Dickey & Co
Cincinnati, Fairfield

Dilley & Moore Inc
Cambridge

Dixon Francis Davis & Oneson Inc
Hebron

Dohner Louis & Stephens Inc
Dayton

Daniel E Dolney Inc
Brunswick

D L Donohoo & Co
Batavia

Dull Ault Henderson & Co
Celina, Greenville

David C Dye
Mechanicsburg

Economou & Flood PC
West Chester

Ernst & Young
Akron, Canton, Cincinnati, Cleveland,
Columbus, Dayton, Toledo,
Youngstown

E S Evans and Company
Lima

Ferguson Hammond & Davis
Willoughby

Financial Consulting Associates
Holland

Flagel Huber Flagel & Co
Dayton

Foxx & Company
Cincinnati

Frank Seringer & Chaney Inc
Amherst, Ashland, Galion, Wooster

Frauenthal & Associates Co
Cleveland

A S Fricano & Co
East Liverpool, East Palestine, Salem

Mark E Gammons & Associates
Rocky River

Gans Riddle & Associates Inc
Dayton

Linda M Gates & Co
Dayton

Gomersall & Chester
Westlake

Gorsek & Co
Medina

Grant Thornton
Cincinnati, Cleveland

Robert H Gray Inc
Rocky River

Grear & Company
Cincinnati

Greene & Wallace Inc
Columbus

Groner Boyle & Quillin
Columbus

Guillermo C Guinigundo
Fairfield

R J Hagan & Associates Inc
Columbus

Hall Kistler & Company
Canton

Hausman & Taylor Co
Beachwood

Hausser & Taylor
Canton, Cleveland, Columbus, Elyria

Heiber Green & Company
Independence

Heinick Apple & Co
Akron

Heiser & Jesko Inc
Willoughby

Hill Barth & King
Alliance, Boardman, Salem, Warren,
Youngstown

Hobe & Lucas
Independence

Hoicowitz & Hoicowitz
Pepper Pike

Howard & Nunn Inc
Cincinnati

Howard Wershbaile & Co
Cleveland

Robert A Irwin
Columbus

Jackson Rolfes Spurgeon & Co
Cincinnati

Alan V Januzzi
Lorain

Kamphaus Henning & Hood Inc
Cincinnati

Karns Umbach & Reimer Inc
Hamilton

Kenneth L Keller Inc
Massillon

Kist Bernhardt & Co
Cincinnati

Knox and Knox
Orrville

Kopperman & Wolf Co
Cleveland

Kotris & Johnson Inc
Independence

KPMG Peat Marwick
Akron, Cincinnati, Cleveland,
Columbus, Dayton-Beavercreek,
Toledo

Krouse Kern & Co Inc
Bryan, Swanton

Landaker Kramer & Sagona Inc
Westerville

William D Leicht & Associates
Youngstown

Kenneth Leventhal & Company
Columbus

Lewandowski Zalick & Company
Cleveland, Medina

James Carl Lewis
Hamilton

Long & Wilson Inc
Orrville, Wooster

Donald E Long
Cleveland

Longanbach Giusti & Assoc Inc
Columbus

**Lublin Sussman Rosenberg and
Damrauer**
Fremont, Toledo

Lytkowski & Pease Inc
Cleveland

Mack & Mack Inc
Middletown

Mahle Wack Zaidain & Co
Miamisburg

Malitz & Weinstein Co
Cleveland

Martinelli & Company
Columbus

Robert Mason
Columbus

Mathews Gallovic Granito & Co
Mentor

Owen E McCafferty Inc
North Olmsted

McCrate Delaet & Co
Celena, Sidney

McCurdy & Associates Inc
Westlake

C R McIntosh
Euclid

McLain Hill Rugg & Assoc Inc
Lancaster, Logan, New Lexington,
Zanesville

McManamon Gilbert & Doeringer
Rocky River

Meaden & Moore Inc
Cleveland, Dublin, Wooster

Mellott & Mellott
Cincinnati

Mesarvey Russell & Co
Columbus, Springfield

Murray Mika Inc
Galena

Gary Mitro
Cincinnati

Monnier & Co
Sidney

William B Morand
Loveland

Bonnie E Morris
Columbus

Murphy Brickey & Co
Worthington

Nachtrab Cousino O'Neil
Treuhaft & Co
Dublin, Sylvania

James T Nash
McConnellsville

Nickles Zorn & Assoc Inc
Sandusky

Norman Jones Enlow & Co
Dublin, Lancaster, Reynoldsburg,
Zanesville

Robert P O'Hanlon
Columbus

Oles Kirch & Associates
Columbus

Timothy E O'Malley
Girard

John Leslie Onesto
Columbus

Pecsok Rea & Demarchi
Cleveland

Norman R Perkins & Co Inc
Vandalia

Plante & Moran
Beachwood

Mitchell D Potterf Inc
Westerville

Pouss Mains & Co
Strongsville

Price Waterhouse
Beachwood, Cincinnati, Cleveland,
Columbus, Dayton, Dublin, Toledo

Prijatel & Koss
Willoughby Hills

Pry Services Inc
Findlay

John Theodore Ramian
Stow

Rea & Associates Inc
Cambridge, Coshocton, Lima,
Medina, Millersburg, New Philadelphia

Reeb MacLaren & Steedman Inc
Dublin

Reynolds & Co
Portsmouth

Chester M Rhoades
Kettering

Farald L Riegel & Co Inc
Dayton

Rippe & Kingston Co PSC
Cincinnati

Michael A Rolf
Cincinnati

Rowland & Associates Inc
Cleveland, Rocky River

Saltz Shamis & Goldfarb Inc
Akron, Solon

Sander Shifman and Brannick
Columbus, Dayton, Springfield

Scheffler Scherer Group Inc
Circleville, Lancaster, Newark

Lawrence E Schneider & Co
Cleveland

Schneider Downs & Co Inc
Columbus

**Schoenfeld Kopp Smith
Skelley & Co PC**
Dayton

**Schoonover Boyer Gettman &
Assoc**
Worthington

Schroedel Scullin & Bestic Inc
Canfield

Seikel Koly & Co Inc
Akron

Lewis Shane
Cincinnati

Sheridan Barton Vasko & Co
Columbus

Scott S Shields
Akron

Shoemaker Gaffney & Company
Cincinnati

Shriver & Company PSC
Cincinnati

Gwyn L Siam
Findlay

Robert L Sicking & Co
Cincinnati

Skoda Minotti Reeves & Co Inc
Mayfield Village

Joseph A Smith & Co Inc
Cincinnati

Smith Payne & Co
Norwalk, Sandusky

S R Snodgrass AC
Ashtabula, Mentor, Steubenville

Alan G Solomon Inc
Cincinnati

Spaeth & Batterberry
Cincinnati

Bryan William Stephens
Cincinnati

Jeffrey D Stewart
Cincinnati

Steyer & Co
Defiance

Steyer Huber & Associates
Archbold, Defiance, Van Wert

Stout and Duncan Inc
Dayton

Strausbaugh & Wetzel Inc
Columbus

Robert D Stutz
Toledo

Sussman & Associates Inc
Wadsworth

Sustin & Co
Cleveland

Swallen Lawhun & Co
Akron, Canton, Massillon

Mark A Tallman
Cincinnati

Tax Strategy Associates
Cleveland

Robert W Terrell
Chagrin Falls

David A Tissot & Company
Akron

Robert F Uhrig Company
Cincinnati

Umble Gayhart & Jacobsen
West Chester

William Vaughan Company
Maumee

Von Lehman & Company
Cincinnati

Charles P Vonderhaar
Cincinnati

Vosler Company
Worthington

Walthall and Drake
Cleveland

David C Washburn
Columbus

Watson Rice & Company
Cleveland

Weber & Company
Sylvania

Paul Weiner & Associates
Cleveland

Whalen and Company
Columbus

Wilson Shannon & Snow Inc
Newark

Wright Richardson & Co Inc
East Cleveland

Yuskewich and Associates Inc
Columbus

James H Zeier
Bexley

OKLAHOMA

Arthur Andersen & Co.
Oklahoma City, Tulsa

J A Aneshansley
Clinton

Atherton & Soucek
Tulsa

Baird Kurtz & Dobson
Enid, Miami, Tulsa

BDO Seidman
Tulsa

Michael C Bingham
Tulsa

Blubaugh & Campbell Inc
Enid

Briscoe Robinson Co
Tulsa

Bryan Little & Hampton Inc PC
Bartlesville

Call Barrick Ethridge Webb & Co
Cushing, Drumright, Pawnee, Perry,
Stillwater

Cole & Reed PC
Oklahoma City

Collins Butler & Co
Enid

Collum & Cochran Inc
Shawnee

Coopers & Lybrand
Oklahoma City, Tulsa

Steven F Cundiff Inc
Stillwater

Deloitte & Touche
Oklahoma City, Tulsa

Charles D Dennis
Tulsa

Michael W Dickinson Inc
Ardmore

Elliott Bailey & Amon
Tulsa

Glenn Elliott & Associates Inc
Tulsa

Elmer and Associates Inc
Edmond

Emmons Hartog & Sartain
Tulsa

Engelbach Roberts & Co
Oklahoma City

Ernst & Young
Oklahoma City, Tulsa

Ronald C Evans
Oklahoma City

Michael P Evanson Inc
Tulsa

James P Feigel
Tulsa

Finley & Cook
Shawnee

Patricia B Flinn
Norman

Grant Thornton
Oklahoma City

Gray & Company PC
Norman

Gray & Northcutt Inc
Oklahoma City

Hale and Meier Inc
Oklahoma City

Hall & Company PC
Oklahoma City

Hammert Bolka & Mikysa
Oklahoma City

Heatherington & Fields
Tulsa

Horne & Company PC
Ada

Hulme Rahhal & Co Inc
Ardmore

Jarrett & Associates
Tulsa

Baxter Johnson Jr Inc
Oklahoma City

Benita H Johnson
Stillwater

Kennedy and Coe
Alva

KPMG Peat Marwick
Tulsa, Oklahoma City

Jay E Lee
Atoka

Luton & Co
Oklahoma City

Magee Rausch & Shelton
Tulsa

Larry Martin
Purcell

Mayberry & Co
Sapulpa

Valerie Kathryn McCall
Norman

William H McGivern Jr
Lawton

Lyle McGowan
Tulsa

Bill Mitts Inc
Oklahoma City

Marvin Morse Inc
Tulsa

Murrell Hall McIntosh & Co PC
Moore, Norman, Oklahoma City

Muskrat & Duncan Inc
Broken Arrow

Naifeh & Weikel
Tulsa

John M Noftsgger Jr
Oklahoma City

Olson & Potter
Oklahoma City

Henry G Pansza Inc
Oklahoma City

Price Waterhouse
Oklahoma City

Randall & Brownlee Inc
Enid

Eugene P Reding Inc
Ardmore

Regier Carr & Monroe
Tulsa

J Kristen Reich
Oklahoma City

Stephen H Sanders Inc
Shawnee

Sartain Fischbein & Co
Tulsa

Frank P Stephens
Wagoner

Stotts Barclay Pettus Moore
Whipple & Dugan Inc
Bartlesville, Tulsa

Talbot Knol Towe and Company PC
Oklahoma City

David O Tate
Mangum

Thomas & Company Inc
Tulsa

Tullius & Taylor
Tulsa

Earl Walters
Tulsa

John Weiskopf
Skiatook

Wilson Knoles & Associates Inc
Tulsa

Wilson Resources
Tulsa

OREGON

Aldrich Kilbride and Tatone
Lake Oswego, Salem

Alten Sakai & Co
Portland

Arthur Andersen & Co.
Portland

Barnett Dennis & Moro
Hermiston

Beemer Johnson Smith & Co
Portland

Kathleen L. Bernards
Mc Minnville

Bingham and Bingham
Baker, Baker City

Blumhagen & Co PC
Portland

Boldt Carlisle & Smith
Salem, Stayton

Bottaini Gallucci & O'Hanlon PC
Portland

Richard W Brewster
Medford

John S Burles
Coos Bay

Butcher Shook & Associates PC
Portland

R Thomas Butler
Ontario

Byers Neumayer & Bradford PC
The Dalles

David O Christensen
Beaverton

Coopers & Lybrand
Eugene, Portland

Jerry J Davis PC
Gresham

DeLap White & Raish
Lake Oswego, Portland

Deloitte & Touche
Portland

DiLorenzo Hess & Company PC
Beaverton

**Donaca Battleson
Kerkoch & Co**
Bend

Wayne J Doty PC
Gresham

Duncan & Doremus
Eugene

James A Elliott
Lake Oswego

Erickson & Irvine
Portland

Erickson Donnelly & Co
Coos Bay

**Eveson Snyder Lincoln Seydel &
Lewis**
La Grande

Faler Grove & Mueller PC
Albany, Salem

Fellner & Kuhn PC
Portland

Fischer Caplan & Bennett
Lake Oswego, Salem

Ford Black & Co PC
Portland

Geffen Mesher & Company PC
Portland

Gerald V Gerritz Jr
Portland

Brent F Goodfellow PC
Beaverton

Grant Thornton
Portland

Green & Green
Pendleton

Guyer Lindley & Bailey PC
Baker City

Richard C Hall
Portland

John H Hancock
Salem

Hansen Hunter & Kibbee PC
Portland

Jeffrey Michael Harding
Lebanon

Harris & Eide
Salem

Heaton & Company PC
Forest Grove

Jaan Heinsoo
Salem

Richard M Hendrick PC
Corvallis

James E Houle
Pendleton

A E Hudspeth & Company PC
Portland

Isler & Co
Eugene, Klamath Falls, Medford,
Portland

Ivey Jacobson & Stone
Lake Oswego

Jones & Roth PC
Eugene, Forest Grove, Hillsboro,
Springfield

Jones & Vawter PC
Portland

Ray Jordan
Portland

Kernutt Stokes Brandt & Co
Eugene

Kohnen Larson and Company PC
Eugene

Kosmatka Donnelly & Co
Medford

KPMG Peat Marwick
Portland

Kenneth Kuhns & Co
Salem

Richard W Little Jr
Redmond

Maginnis & Carey
Portland

Joseph F Markunas
Portland

Loy Marshall PC
Albany

McDonald/Jacobs/Biskar & Co PC
Portland

Dennis W McKenna
Bend

John I Mickelsen
Portland

Moss Adams
Beaverton, Eugene, Portland

Gary A Moss
Philomath

Nelson Trimble and Company
Bend, Redmond

Neuner & Davidson
Roseburg

Nichol Hoots Weyant & Baker PC
Salem

Niemi Holland & Scott
Forest Grove

Nixon Abbey & Company PC
Sherwood

O'Donnell & Associates PC
Portland

Oster & Arntz
Burns, John Day

Paul & Company PC
Portland

Perkins & Company PC
Portland

Perrin McMillan and Miller
Portland

Donald L Phillips
Salem

Michael L Piels
Medford

Janice S Poehner PC
Ashland

Price Waterhouse
Portland

Flaviano D Reyes
Milwaukie

Larry D Rogers
Medford

Rooper Onstott Broehl & Way PC
Hood River, The Dalles

Richard B Running PC
Albany

Rusth & Spires
Klamath Falls

Scribner & Scribner
Portland

James R Siddle
Junction City

Nancy L Sikora
Roseburg

Solin & Associates PC
Eugene

Teresa J Spada
Portland

Gary D Stapleton
Portland

Allen D Sterton
Medford

Stover Neyhart & Co PC
Corvallis

Tullis Grigg & Hytrek PC
Ontario

Venne & Company
Portland

Julie Want
Newberg

Warner Price Koontz & Co PC
Albany

George R Weber PC
Portland

Les Whitworth
Portland

Yergen and Meyer
Astoria, Coos Bay, Eugene, Medford,
Pendleton, Portland

Zirkle Long & Trigueiro
Eugene

PENNSYLVANIA

Albright Crumbacker Harrell & Moul
York

Alpern Rosenthal & Company
Pittsburgh

Arthur Andersen & Co.
Lancaster, Philadelphia, Pittsburgh

Aungst & Co
Lebanon

Barbacane Thornton & Company
Media

Michael A Barbetti & Company
Dunmore

Barnes Saly & Co
Johnstown

Stockton Bates & Company
Hershey, Lancaster, Philadelphia

Joseph D Battaglini
Rosemont

Baum Smith & Clemens
Lansdale, Souderton

BDO Seidman
Philadelphia

Beard & Company Inc
Allentown, Reading

Bergey Yoder Sweeney Witter & Roland PC
Souderton

Bertz & Co
Lancaster

Beucler Kelly & Co Ltd
Wayne

Michael R Bingeman
Lititz

Black Bashor & Porsch
Sharon

Blatt & Del Ciello
Richboro

Nancy Clewell Bogert
Allentown

Leon H Bookman
Philadelphia

Boyer & Ritter
Camp Hill, Carlisle, Chambersburg,
Lewistown

Boylston Patrizio & Co
Frazer

Frederick W Bresswein
Lehighton

Brinker Simpson & Nicastro
Drexel Hill

Brown Schwab Bergquist & Co
Erie

Brown Schultz Snyder Mutzel & Plesic
Harrisburg

Buckler & McKenney
Monroeville

Buckno Lisicky & Company
Allentown, Bethlehem

Burton & Browse
Doylestown, Newtown

Buseck Barger Bleil & Co Inc
Erie

Bush Levin & Tecosky
Huntingdon Valley

Callaghan & Kolenda PC
Newtown

Cappelletti Schoemaker & Company PC
Pottstown

Carbis Walker & Associates
Butler, Meadville, New Castle,
Pittsburgh

Carlton & Foster
Pittsburgh

Carson & Co
Sewickley

James F Cawley
Indiana

Sidney A Chaplin
Philadelphia

Clarke Nicolini & Associates Ltd
West Chester

Coates Way & Anderson
Bradford, Warren

Cogen Sklar Levick
Bala-Cynwyd

Cohen & Rogozinski Ltd
Allentown

J L Cohen & Associates Ltd
Easton, Stroudsburg

Morris J Cohen & Co
Philadelphia

Robert Cohen
Huntingdon Valley

Coleman Schaney & Co
Erie

Coles Dietz Mustaro & Thomas
Broomall

Concannon Gallagher Miller & Company PC
Allentown, Bethlehem, Reading

Coopers & Lybrand
Harrisburg, Philadelphia, Pittsburgh, Wayne

Cottrill & Robb PC
Bridgewater

Croft Bilker & Drozd PC
Exton

Michael C Cunningham
Carbondale

Cypher & Cypher
Canonsburg

Anthony T D'Aquila Jr
Willow Grove

De Julius and Company
Pittsburgh

Deloitte & Touche
Allentown, Philadelphia, Pittsburgh

Deluzio & Co
Jeannette

Dernar Scarano & Thomson
Murrysville

Samuel J De Salvo
Wilkes-Barre

Deskevich Farkosh & Co
Somerset

Detweiler Hershey & Associates
Brownstown, Souderton

Diamond Wasserman & Liss PC
Langhorne

Diefenbach Delio Kearney & DeDionisio
Erie

Dorwart Andrew and Company
Lancaster

Daniel F Doster Jr
Lancaster

Dreese Gearhart & Associates
Mifflinburg, Williamsport

Dreslin and Company Inc
Lansdale, Norristown, West Chester

Frank Dzara
Feasterville

Eckersley & Eckersley PC
Scranton

Elko Fischer McCabe & Rudman Ltd
Media, Norristown, West Chester

A G Epstein Company
Jenkintown

Ernst & Young
Berwyn, Erie, Harrisburg, Philadelphia, Pittsburgh, Reading

Jon William Ezickson
Malvern

Bernard A Fagnani
Archbald

Anthony Gerard Fanty
Springfield

Richard M Farley
Sayre, Towanda

Henry W Farnum
Gladwyne

David A Faul
Lansdale

Joseph P Fedeli
State College

Fegley & Associates PC
Plymouth Meeting, Tamaqua

Felty & Co
Elizabethtown, Gettysburg, Harrisburg, York

Ferraro Krebs & McMurtry PC
Pittsburgh

Fishbein & Company PC
Elkins Park

Fisher Clark & Lauer
Benton, Danville, Selinsgrove

Harris E Fox & Co PC
Philadelphia

Charles W Frame III
Chambersburg

Alan Cargill France
Whitehall

Frazier Sandzimier & Company
Uniontown

Elaine D Freemer
Philadelphia

Friedlander Dunn & Company
Horsham

Friedline Pipon & Co
Somerset

Thomas Gaitens & Co PC
Pittsburgh

Gazonas Kappeler & Co PC
Drexel Hill

Thomas A Geisler & Co PC
Pittsburgh

Meyer S Glasberg PC
Philadelphia

Mark M Gleason
Pittsburgh

Glickman Berkovitz Levinson & Weiner PC
Fort Washington

Neil B Godick PC
Philadelphia

Goff Backa Cuddy & Company
Pittsburgh

Goldenberg/Rosenthal
Philadelphia

S D Goldfine & Company
Wayne

W N Goodman & Co Inc
Easton

Gorzynski Felix & Gloekler PC
Erie, North East

Grant Thornton
Philadelphia, Pittsburgh

Edwin C Griswold
Ambridge

Grossman Yanak & Ford
Pittsburgh

Habenicht & Novak
Butler

Hagner Ratke McAndrew & Company
Philadelphia

Haines & Sheldon
Warren

Hall-Mihalos & Co
Wilkes-Barre

J R Hanna & Co PC
Rosemont

Hanson & Co PC
Pittsburgh

Thomas Havey & Co
Bala Cynwyd

Heller Etskovitz & Casterline PC
Norristown

Herbein + Company Inc
Pittsburgh, Reading

Hess & Marino
Altoona

Hilger Flick & Company
Philadelphia, Valley Forge

Hill Barth & King
Meadville, New Castle, Sharon, Wexford

James Douglas Himes
Pottstown

Hoffman & Co
Ardmore

Rodney C Holsinger
Pittsburgh

Walter Hopkins & Company
Clearfield, Philipsburg

Horovitz Rudoy & Roteman
Pittsburgh

Howe Keller & Company PC
Philadelphia

Hoyt Devine & Company Ltd
Berwyn

R Incorvati & Co
Pittsburgh

Irwin & Company
Radnor

George B Jones & Co
Bensalem

Jungers O'Connell & Bachele
Philadelphia

Kania & Sharpe
Uniontown

Kaplan Sipos & Associates
Pittsburgh

Karpac Baca & Company PC
Langhorne

N H Keitz Ltd
Jenkintown

James J Kelly
Havertown

L H Kerschner & Co PC
Allentown

Kimmel Lorah & Associates
Lansdale, Norristown

Michael P Kimmell
McMurray

Klatzkin and Company
Langhorne

David E Klein
Philadelphia

Theodore R Kobrin
Harrisburg

Kochenour Earnest Smyser & Burg
Shrewsbury, York

Leonard M Kokkila
Pittsburgh

KPMG Peat Marwick
Allentown, Harrisburg, Lebanon,
Philadelphia, Pittsburgh, State College

Frederick Kravitz
Meadowbrook

Kreischer Miller & Co
Horsham

Kronick Kalada Berdy & Co
Wilkes-Barre

The David Kunsman
Corporation Inc
Easton

Kuntz Leshner Siegrist & Martini
Lancaster, Reading, Wyomissing

Kurtz McNaney & Company
Harrisburg, Reading

Landsburg Platt & Flax
Philadelphia

Lapensohn & Associates
Bala Cynwyd, Philadelphia

Lawrence Mazzoni and Company
Mount Pocono, Wilkes-Barre

Warren E Lemley Jr
Washington

Lentz & Hackett
Camp Hill

Simon Lever & Company
Lancaster

Ellis L Levin
Philadelphia

G W Lewis & Associates PC
Harrisburg

Eugene Lizenbaum
Philadelphia

Lutz & Lutz
Frazer

Lyons and Company
Elkins Park

Mac Alpine Carll & Co
Philadelphia

MacDade Abbott & Co
Paoli

Mack Clay and Bernard
Indiana

Keith Madow
Norristown

Maillie Falconiero & Company
Oaks, Pottstown, West Chester

Margolis & Company PC
Bala-Cynwyd

H R Margolis Company
Bala-Cynwyd

Maschal Hadden & Mann PC
Lansdale

John D Mathews
Willow Grove

Mathieson Aitken Jemison
Plymouth Meeting

May & Company
Oil City

McCall and Company
Allison Park

McCrary & McDowell
Pittsburgh

McCullough & Company PC
Newtown Square

McGill Power Bell & Company
Grove City, Hermitage, Meadville

McKeever Varga & Associates
Pittsburgh

William L McKernan
Blue Bell

McKonly & Asbury
Camp Hill, Columbia

Mercadante and Company PC
Conway

Joseph W Messersmith
Harrisburg

Miciak & Company PC
Philadelphia, Trevoze

Miller & Co
Chambersburg, Hanover, York

Miller and Miller
Lititz

Beverly V Miller
Downingtown

Miller Miller & Christman
Allentown, Palmerton, Stroudsburg

Mills & Company
Johnstown

Jonathan S Minnich
York

Mitchell/Titus & Co
Philadelphia

Michael J Molder
Havertown

Monahan & Monahan
Erie

Michael J Morley II
Strafford

Murphy & Schaeffer
Erie

David Musko
Jeffersonville

Michael Nadley Company
Philadelphia

Robert L Nelson
Murrysville

Harry Ness & Company
Gettysburg, Hanover, York

Sarah C Nickel
Indianola

Niessen Dunlap & Pritchard
Colmar

George R O'Connell
Jenkintown

O'Connor Greenblatt & Company
New Brighton, Sewickley

Pannell Kerr Forster
Philadelphia

Parente Randolph Orlando Carey and Associates
Bloomsburg, Hazleton, Media, Pittsburgh, Scranton, Stroudsburg, Wilkes-Barre, Williamsport

Hee Jung Park & Co
Elkins Park

Pennypacker & Zeigler PC
Wellsboro

Stuart H Perilman PC
Pittsburgh

Perpiglia and Company PC
Philadelphia

Louis Plung & Co
Pittsburgh

Chris A Pogozelski PC
McKees Rocks, Pittsburgh

George Pomerantz
Philadelphia

Joseph P Possenti
Aston

George Frederick Pott Jr
Pittsburgh

Jeffrey J Presogna PC
Erie

Price Waterhouse
Philadelphia, Pittsburgh

William J Rago
Pittsburgh

Rainer & Company PC
Newtown Square

Reddinger Stoker & Company Inc
Pittsburgh

Reinsel & Company
Wyomissing

Thomas J Rennie
Ligonier

Renzi Pinti & Co
Philadelphia

Ritchey Ritchey & Koontz
Bedford

Romeo & Chiaverelli
Philadelphia

Rosenberg Druker & Company
Holland

Ross Buehler Falk & Company
Lancaster

Henry Rossi & Co
Monroeville

Rudney Solomon Notis & Cohen
Rosemont

Rudolph Palitz
Plymouth Meeting

St Clair & Easton PC
Philadelphia

Diane Schwartzman Samuels
New Castle

Edward C Sarno
Havertown

Sarp & Company
Greensburg

Robert F Savolskis
Grove City

Savran Benson and Company
Wynnewood

Sylvester Scaletta II
Johnstown

William J Schalleur
Lansdale

Schiffman-Hughes PC
Blue Bell

Schmeltzer Master & Gorsky PC
Wyncote

Schneider Downs & Co Inc
Pittsburgh

Glenn J Schnur
Gibsonia

Seligman Friedman and Company
Camp Hill, Lancaster, York

Peter L Shaffer and Associates
Allentown

James J Shanahan
Greensburg

Sharkey Piccirillo & Company
Du Bois, Ridgway

John S Shillingsford
Camp Hill

Shotz Miller & Glusman PC
Philadelphia

Siana Deegan Carr & O'Connor
Paoli

Sickler Associates PC
Altoona, Pittsburgh, Tyrone

Simonson Lipschutz & Fogel PC
Philadelphia

D G Sisterson & Co
Pittsburgh

Smart Smith & Associates
Wayne

David A Smith
Punxsutawney

Smith Elliott Kearns & Company
Carlisle, Chambersburg, Hanover,
Martinsburg, Waynesboro

S R Snodgrass AC
Beaver Falls

Robert M Snyder & Associates
Chambersburg

Sobel & Company PC
Philadelphia

Carol J Sowers
Allentown

Stein and Goodman
Jenkintown

Stein Rhoades & Co PC
Conshohocken

David A Stortz & Associates
Emmaus

Charles L Strausbaugh
Waynesboro

Sturgill Rager & Lehman Chartered
Gettysburg, Hanover

Sullivan Booz & Co PC
Quakertown

John M Surgent
Wayne

Elizabeth J Swainston
New Kingstown

Tait Weller & Baker
Philadelphia

Taricani Associates
State College

Peter Lewis Tashman
Langhorne

Larry G Taylor
Ringgold

Terry & Stephenson PC
Pittsburgh

Thomas C Thompson Jr
Towanda

R E Tonkinson
Wyndmoor

Trout Ebersole and Groff
Lancaster

Urish Popeck & Co
Pittsburgh, Washington

Wade & Santora
Kennett Square

Dorothy E Walker
Birdsboro

Leon R Walter
New Cumberland

Stanley T Waskiewicz
Wayne

Aaron Weinstein
Yardley

Weiss Freedman & Strauss PC
Jenkintown

M L Welsh and Company PC
Philadelphia

Thomas C Wetzel
Mechanicsburg

J H Williams Co
Kingston

Winkelblech & Foster
Hawley

Winkler Assoc Inc
Huntingdon Valley

R William Wire Associates PC
Camp Hill

Wittig and Company
Tamaqua

Woodworth & Co PC
Newtown Square

Woolard Krajnik & Company
Exton, Lansdale

Harold W Yahr
Pittsburgh

Yannuzzi Spence and Company PC
Wexford

**Young Oakes Brown
& Company PC**
Altoona

Zelenkofske Axelrod & Co Ltd
Harrisburg, Jenkintown

Zuber & Company
Reading

PUERTO RICO

Arthur Andersen & Co.
San Juan

Candelario & Company
San Juan

Cardona Irizarry & Co
Rio Piedras

Angel L Carrion-Boria
Old San Juan

Diego Chevere & Co
Caparra Heights Station, Guaynabo

Luis E Cintron & Co
San Juan

Coopers & Lybrand
Hato Rey

Deloitte & Touche
Ponce, San Juan

Diaz Rosario & Co
Hato Rey, Puerto Nuevo

Hatuey Diaz-Cruz
San Juan

Ernst & Young
Hato Rey, San Juan

Ismael Falcon & Asociados
Bayamon

**Fuentes-Fernandez Muniz &
Company**
Hato Rey

Providencia Iglesias
San Juan

KPMG Peat Marwick
Hato Rey, San Juan

Lopez Alejandro & Company
Hato Rey, Rio Piedras

Pannell Kerr Forster
San Juan

Diego Perdomo & Company
San Juan

Price Waterhouse
San Juan

Luis Rodriguez Rivas & Co
San Juan

Rivera-Rodriguez & Co
Hato Rey

**Torres Llompарт Sanchez
Flores & Co**
Rio Piedras

William Torres Torres & Co
Rio Piedras

Valdes Garcia & Marin
San Juan, Santurce

Velez Sempritt Nieves & Co
Hato Rey

Vila Del Corral & Company
San Juan

RHODE ISLAND

Ronald W Anderson
Wakefield

Casten Victor & Company
Middletown

Cayer Prescott Associates Inc
Providence

Stephen F Chase
Cranston, Hope Valley

Cottrill DiOrio & Associates
East Greenwich

Paul Damiano PC
Lincoln

Steven Damiano Ltd
Providence

Donald A Dennis & Associates
East Greenwich

Dittmar & McNeil
Providence

Durfee & Root
Warwick

Ernst & Young
Providence

Finkel DiSanto Fine & Co
Providence

Robert R Fournier
Woonsocket

Fradin Gessman & Co
Warwick

Gaines Vollucci & Co Ltd
Warwick

Goluses & Company
Providence

Gorman & Ferolito Inc
Cranston

Michael A Grande
Warwick

Kahn Litwin & Co Ltd
Providence

Kieliszak Eggert & Company
Jamestown, Providence

KPMG Peat Marwick
Middletown, Providence

Mario La Prova
North Providence

**Lefkowitz Garfinkel Champi &
DeRienzo PC**
Providence

Loescher Rose & Co
Providence

Margaret M Lussier
Warwick

Mardo Lachapelle & Co Inc
Providence

Henry J Michalenka
Lincoln

Monti
Providence

Murphy & Company
Providence

James N Nadeau
Warwick

Larry B Parness
Providence

Piccerelli Gilstein & Co
Providence

Pielech & Pielech
East Providence

Price Waterhouse
Providence

Ronald J Rodrigues
East Providence

Rooney Plotkin & Willey
Newport, Providence

Sansiveri Ryan Sullivan & Co
Newport, Providence, Westerly

Sisto & Co
Providence

Sparrow Johnson & Ursillo Inc
Providence

Roger A Spina Jr
Cranston

Sullivan & Company Inc
Providence

Syner Cavallaro & Co Inc
Cranston

Michael W Tripp
East Providence

Ward Fisher & Company
Providence

SOUTH CAROLINA

Bernard N Ackerman PA
Rock Hill

Arthur Andersen & Co.
Columbia

Arnold Costigan & Company
Aiken

Baird & Company
Aiken

Bates Buie Lindsay Evans Rabon & Kinard
Myrtle Beach, Pawleys Island

Benson Bultman King & Palmer
Sumter

Roy Berry
Greer

Charles E Boggs
Lancaster

Brigman Holcomb Weeks & Co PA
Greenville, Walhalla

Brittingham Dial & Jeffcoat
West Columbia

Burch Oxner Seale Co PA
Florence

Burkett Burkett & Burkett PA
Cayce-WestColumbia, Lexington

Camp Moring Wise & Cannon
Columbia

A Walt Carpenter & Associates
Rock Hill

Chellis Mitchum & Company
Charleston, Summerville

Cherry Bekaert & Holland
Beaufort, Florence, Greenville, Hilton Head Is, McCormick, Myrtle Beach, Spartanburg

Cline Brandt Kochenower & Co PA
Gaffney, Spartanburg

Kenneth Cobb & Company PC
Mullins, Myrtle Beach

Collins & Company
Walterboro

Coopers & Lybrand
Columbia

Crisp Hughes & Co
Burnsville

Deloitte & Touche
Columbia, Greenville

Derrick Stubbs & Stith
Columbia

Dooley Richards & Company
Columbia

Duncan & Farmer PA
Myrtle Beach

Elliott Davis & Company
Anderson, Greenville, Greenwood

Ernst & Young
Charleston, Columbia, Greenville, Hackensack, Spartanburg

Finch Hamilton & Co PA
Columbia

Gamble Givens & Moody PA
Charleston, North Charleston, Summerville

Greene Lindley & Company
Anderson, Belton, Greenwood

Gumb Strickland & Wilson PA
Charleston

Harris Swaim Brown & Elliott PA
Spartanburg

Brent E Hill
Mount Pleasant

Hobbs Rendleman & Corley
Columbia

Humphries & Company
Charleston

J W Hunt & Company
Columbia

Leonard K Jackson
Prosperity

Thomas Clayton Johnson
Lyman

Johnston Marion & Company
Charleston

Donald G Jones and Company PA
Columbia

Key & Key PC
Columbia

KPMG Peat Marwick
Greenville

Lewis Parnell & Company PA
Greenville

Lister & Smith
Greenville, Greer

Lowrance & Wildman
Columbia

Wilson MacEwen & Co
Sumter

Stephen F Marko PC
Surfside Beach

Martinson Newton & Company
Rock Hill

T A Masterson PA
Hilton Head Island

McAbee Talbert Halliday & Co APC
Spartanburg

K Eve McCoy
Columbia

McGuire & Co
Charleston

McKnight Frampton and Co PA
Charleston

McNair McLemore
Middlebrooks & Co
Walterboro

Milner Brock & Company
Greenville

Pope Smith Brown & King PA
Greenville

Price Waterhouse
Columbia

G R Rish
Lexington

Robinson Grant & Co PA
Beaufort, Hilton Head Island

Rogers Montgomery
& Company PA
Chester, Columbia

Rosemary Rogers
Greenville

Robert Bland Roper
Laurens

George O Short & Associates
Greenville

W Paul Skelton Jr
Spartanburg

Smith Kesler & Company PA
Gaffney

Smith Sapp Bookhout Crumpler &
Calliham PA
Myrtle Beach

Carroll D Solesbee PA
Spartanburg

Tourville Simpson & Henderson
Columbia

Wade & Co PA
Aiken

James M Ward
Isle of Palms

Webster Rogers West Berry &
Grady
Florence, Myrtle Beach

W M Wiley
Laurens

David N Wirth PA
Columbia

SOUTH DAKOTA

Bruce A Ashland
Rapid City

Charles Bailly & Company
Sioux Falls

Kermit Black
Mitchell

Cahill & Associates PC
Aberdeen, Clark, Gettesburg,
Mobridge, Webster

Casey Peterson & Associates Ltd
Rapid City

Doherty Carmody & Co
Sioux Falls

Eide Helmeke & Co
Aberdeen, Sioux Falls

Endorf Lurken Olson & Co
Chamberlain, Mitchell

David G Garton Jr
Mitchell

Ketel Thorstenson & Co
Rapid City, Spearfish, Sturgis

Kohlman Bierschbach & Anderson
Lemmon, Miller, Mobridge

LaFollette Jansa Brandt & Co
Sioux Falls

Levi Engelhart Wolff & Company
Aberdeen, Milbank

Rodney McGinnis
Sioux Falls

McGladrey & Pullen
Pierre, Rapid City, Sioux Falls

Darlene A Nesson
Huron

David Pummel & Associates
Belle Fourche, Deadwood, Sturgis

Henry Scholten & Company
Sioux Falls

Snow Huether Company
Huron

Thurman Carlon Millar & Co
Mitchell, Platte, Sioux Falls

Williams & Company
Yankton

Wohlenberg Ritzman & Co
Madison, Yankton

TENNESSEE

Arthur Andersen & Co.
Chattanooga, Memphis, Nashville

Arnold Spain & Company PC
Jackson

Bacon Howard & Company
Knoxville, Oak Ridge

Banks Finley White & Co
Memphis

James A Barker
Elizabethton

Michael Barto & Company
Chattanooga

Bateman Weatherspoon & Associates PC
Clarksville

BDO Seidman
Memphis

Robert E Bell
Goodlettsville

Blackburn Childers & Steagall
Johnson City

Jamie R Blackburn
Lexington

Bobbitt Garner Swafford
Knoxville, Nashville

Brown Brown & Associates PC
Springfield

Brown Edwards & Company
Kingsport

Dent K Burk Associates PC
Kingsport

Cannon & Company
Memphis

Carmichael Enoch & Associates
Dyersburg

Willard L Carr PC
Oak Ridge

Betty Q Chadwick
Chattanooga

Cherry Bekaert & Holland
Knoxville

Jack T Chism & Co
Memphis

Coopers & Lybrand
Knoxville, Memphis

C T Courtenay
Memphis

CPA Associates PC
Johnson City

S Lawson Crain
Jackson

Edgar E Currier
Memphis

Davis & Associates
Murfreesboro

Joseph Decosimo and Company
Chattanooga

Deloitte & Touche
Hermitage, Memphis, Nashville

Dempsey Wilson & Co PC
Murfreesboro, Nashville

Dorrough Parks & Company
Knoxville

Ernst & Young
Chattanooga, Knoxville, Memphis,
Nashville

Robert Fling
Maryville

J Allen Fortner
Alamo

Fouts & Morgan
Memphis

Frazee Tate & Associates
Memphis

Gillespie & Sherrod PC
Maryville

Gillette Henderson & Company
Hermitage

Hall Davidson & Associates PC
Murfreesboro

Hamilton & Price PC
Knoxville

Hazlett Lewis & Bieter
Chattanooga

Heathcott & Mullaly
Brentwood

Henderson Hutcherson Walker & McCullough
Chattanooga

Hill and Klein PC
Memphis

Hill Neal & Allen PC
Brentwood

Hoover Harrison Associates PC
Kingsport

Hopper Consulting
Memphis

Housholder Artman & Associates
Tulahoma

Houston and Associates
Chattanooga

James M Hudson PC
Knoxville

Jackson Howell & Bates PC
Memphis

Janicek and Tate
Hendersonville

Jobe Turley & Associates
Murfreesboro

Johnson Hickey & Murchison PC
Chattanooga

George B Jones & Co
Memphis

Lewis Allen Jones & Co
Memphis

Kirk and Fortner
Kingsport

KPMG Peat Marwick
Knoxville, Memphis, Nashville

Kraft & Company
Nashville

Kraft Bros Esstman Patton & Harrell
Columbia, Nashville

Lamon Alsobrook & Associates PA
Memphis

Lattimore Black Morgan & Cain PC
Brentwood, Nashville

Dixie L Lewis Jr
Chattanooga

Patrick Glenn Lewis
Knoxville

Maggart & Associates PC
Nashville

Marlin & Edmondson PC
Nashville

Daniel W McCarthy
Memphis

Morgan Newman & Cameron PC
Jefferson City

Newman & Company PC
Maryville

Gary D Parsons
Chattanooga

Petty & Landis PC
Chattanooga

Price and Associates
Nashville

Price Waterhouse
Johnson City, Memphis, Nashville

Pugh & Company PC
Gatlinburg, Knoxville

Bruce C Quinn
Johnson City

Rayburn Betts & Bates PC
Nashville

Reed & Company
South Fulton

Reynolds Bone & Griesbeck
Memphis

Douglas Rice
Memphis

W Vance Robertson PC
Memphis

Rodefer Moss & Co
Greeneville, Johnson City

Stanley Roy
Knoxville

G R Rush & Company PC
Athens, Chattanooga

Siegel Bible PC
Knoxville

William H Starnes Jr
Knoxville

Stone Rudolph & Henry
Clarksville

Tate & Jenkins
Chattanooga

Thompson & Gray PC
Johnson City

**Thompson Breeding Dunn
Creswell & Sparks**
Mc Kenzie, Paris, Trenton, Union City

Thompson Rogers & Williams
Chattanooga

Thoni Hinton & Warren
Nashville

Thurman Campbell & Co
Clarksville

Totherow Haile & Welch
Mc Minnville

Uiberall Leib Blockman Perry PC
Memphis

Dennis Wade
Goodletsville

John M Walker PC
Memphis

Watkins Watkins & Keenan
Memphis

Watts Cannon & White PC
Memphis

Robert L Weaver PC
Johnson City

Whitehorn Tankersley & Co
Covington, Memphis

Williams and Jerrolds PC
Savannah

**Williams Crosslin Sparks
& Vaden PC**
Nashville

Wilson & Company
Clarksville

Winer & Crownover PC
Chattanooga

Winnett Associates
Nashville, Shelbyville

Work Fossett & Greer PC
Nashville

Yeary Howell Overton & Michie
Brentwood

TEXAS

Robert S Abrasley
Houston

Adams & Company
Bedford

Akin Doherty Klein and Feuge PC
San Antonio

Alexander Lankford & Hiers Inc
Lufkin

Alford Doeblbler & Company
San Antonio

Allen and Frankson
Bay City

Arthur Andersen & Co.
Austin, Dallas, Fort Worth, Houston,
Irving, Richardson, San Antonio

George Angelos & Co
El Paso

Ruben P Apodaca
El Paso

Arendale & Company
Houston

Arms Jeffers & Co PC
Tyler

Armstrong Backus & Co
San Angelo

Neva Ann Asbury
Bellaire

Attel & Co PC
El Paso

Ault & Associates
Amarillo

Axley & Rode
Crockett, Livingston, Lufkin,
Nacogdoches

Nancy V Bahr PC
Dallas

**Thomas O Bailey
& Associates PC**
Dallas

**Bailey Vaught Robertson &
Company**
Dallas

John E Baines PC
Denton

Jerry M Baker
Uvalde

Carolyn Sue Ballard
Bedford

C O Balser
Fredericksburg

Barber & Anderson PC
San Antonio

Bargman Conn & Company
Bedford, Dallas

Harvey M Bashor
Houston

Bateman & Co Inc PC
Houston

J Clayton Baum
Laredo

David Ross Bawcom
Dallas

BDO Seidman
Austin, Dallas, Houston

Beason Jacks & Willis
Gladewater, Longview

Beddingfield & Lytle PC
Houston

Mary E Beniteau Bell
Brownwood

Terrill W Bell
Houston

Paul J Bennett
Dallas

Berrier Darling & Co PC
Austin

Rex Bessent
Brownwood

Bixler & Co PC
El Paso

Evonne Blackwell
Corsicana

Curtis Blakely & Co PC
Longview

Bland Garvey & Taylor Inc PC
Richardson

James W Bland PC
Tyler

Greg R Blasko
San Antonio

Blomstrom & Co PC
Houston

Blumka & Co PC
Dallas

Edward S Bock
Houston

Bock Rutherford & Co
El Paso

Bolinger Segars Gilbert & Moss
Lubbock

Anna Christine Borg
Lubbock

Borm & Berry
San Marcos

Botello Matthys & Co PC
San Antonio

Boucher Morgan & Young APC
Stephenville

Boutte Elmore & Company
Beaumont

Bowie Craig & Co PC
El Paso

Braden & Kikis PC
Houston

Kent Bradley PC
Houston

Braselton & Company
Corpus Christi

Briggs & Veselka Co PC
Bellaire

Brockette & Associates PC
Dallas

**Brockway Chupik Gersbach &
Niemeier PC**
Temple

Brown & Grantham PC
Pampa

Brown Graham & Co PC
Amarillo, Canyon, Dimmitt, Friona,
Georgetown, Hereford, Pampa,
Perryton, Shamrock, Spearman, Tulia

William E Brown III
Duncanville

Buffington & Company PC
Houston

Bumgardner Morrison & Company
Victoria

Burch Fincher & Company PC
Dallas

Burnside & Rishebarger
San Antonio

Butler Kirby & Co
Odessa

Cabaniss Horn & Domaschk PC
Houston

Cage & Kalkwarf
Seguin

Perry Calk & Company PC
Corpus Christi

Billy O Campsey Inc PC
Amarillo

Cantrell & Associates
Dallas

Caraway McMahon and Company
Lubbock

Carneiro Chumney & Co
San Antonio

Carter Munselle & Morrow PC
Dallas

Patrick Caufield PC
El Paso

Cawthron Wommack & Coker PC
Waco

Gail E Chambers
San Antonio

Chambless & Wilson PC
Pampa

Lamar Chandler
Brenham

Chapman Hext Vaughn & Co PC
Richardson

Cheshier and Fuller Inc PC
Dallas

Christmann & Company
Houston

Ciavarella & Finley
El Paso

Clark & Cobb PC
Stamford

Claywell Dickey Rush & Co PC
Houston, Texas City

Jonathan Cocks & Associates
Richardson

Martin W Cohen & Co
Dallas

Collier Johnson & Woods PC
Corpus Christi

Colton Starr Theisen & Co PC
El Paso

Condley and Company
Abilene

Conklin Hruzek & Co PC
Houston, The Woodlands

Cook Revia Turner & Knox PC
Houston

Coopers & Lybrand
Austin, Dallas, El Paso, Fort Worth,
Houston, Lubbock, Midland, North
Dallas

Cornell & Company
Amarillo

Cornwell Jackson & Co PC
Carrollton, Denton

Cotter Neff & Co
Albany

Douglas Wayne Cowan
El Paso

Cowart Jones & Co
El Paso

Cox & Lord
Houston

Crawford Lawlor Iverson & Co PC
San Antonio

Ronald S Crim
Dallas, Irving

Cross Kieschnick & Co
Austin, Corpus Christi, Sinton

Gary Wayne Crouch PC
Wichita Falls

Dale O Crowder PC
Dallas

Davis Clark and Company
Dallas

Davis Duff & Company
Houston

Kenneth C Davis
Huntsville

Davis Kinard & Co PC
Abilene

Dwight Lauren Dawson
Houston

Deloitte & Touche
Austin, Dallas, Fort Worth, Houston,
San Antonio

Denny J Denman
Houston

Mark B Dill
Borger

Darrell Dillard
Midland

Dillashaw Hawthorn & Co PC
Houston

Charles R Dixon PC
Houston

Doll Karahal & Co PC
Dallas

Doshier Pickens & Francis PC
Amarillo

Robert Wayne Douglas
San Antonio

John A Drew
Dallas

John P DuBose
Bridge City

Dugas Smith & Company PC
Houston

Durbin & Co
Lubbock

Durst Wood Milberger & Associates
Bryan

Duval Parr & Co PC
Hurst

Eads Hunter & Company PC
Dallas

**Easley Endres Parkhill &
Brackendorff PC**
Houston

Jack W Easterwood
Lubbock

**Eckert Ingram Tinkler Oliphant &
Featherston**
San Angelo

James D Edge & Associates
El Paso

Edwards Lincoln & Stielow PC
Houston

Kathy Ehrlich
Perryton

Paul J Ellenburg
El Paso

Ernst & Young
Austin, Dallas, Fort Worth, Houston,
San Antonio

Clarence H Eulenfeld
Houston

Denny R Ewing PC
Decatur

Fairley & Company
Houston

John N Faris
Victoria

Theodore M Feher
Houston

Fields Nemec & Co PC
Corpus Christi

Mike Figer & Company
Austin

Fisher Herbst & Co PC
San Antonio

Fitts Roberts & Co Inc PC
Houston

Florey & Co PC
Odessa

Flusche Van Beveren & Kilgore PC
Corpus Christi

Ray D Freeman & Associates PC
Houston

Marcel R Frey PC
Houston

Fuller Klodosky Associates
Houston

Garcia & Pena
Weslaco

Garcia Marren & Company PC
Brownsville

Gaskill Pharis & Pharis PC
Dalhart

Thomas S Gay
Troup

**Geistweidt Neffendorf Klein &
Knopp PC**
Fredericksburg

David J Georgini
Houston

Gerhardt & Puckett PC
Amarillo, Hereford

German & Cohn PC
Houston

Gibbons Vogel & Co PC
San Antonio

Bruce A Gilmour
Amarillo

Gregory Wayne Ginn PC
Dallas

Givens Center Davidson & Co PC
Kerrville, Llano

Glass & Company
Austin

Glaw & Company PC
Houston

Richard J Goldberg
El Paso

Robert D Goldstein
Houston

Gollob Morgan Peddy & Co PC
Tyler

Gonzalez Farias & Guerra PC
Laredo

Rinaldo J Gonzalez PC
San Antonio

Goolsby & Company PC
Marshall

**Gowland Kincaid Strealy &
Altheide PC**
Corpus Christi

Cooper Graci & Co
Austin

Grant Palma & Walker
Houston

Grant Thornton
Austin, Dallas, Houston, Midland, San
Antonio

Charles Gray and Co PC
Dallas

Green & McElreath
Houston

Grier Reeves & Lawley PC
Texarkana

L Franklin Griffin
Dallas

Cary Grossman & Company
Houston

Julio Guzman
Mc Allen

Haass & Co PC
San Antonio

Timothy W Hald
Austin

Cloyce E Hallman
Amarillo

Jerry L Hamblin
Seabrook

Charles B Hamilton PC
Victoria

M Bradley Hamon
Lubbock

Hanke Green & Stein PC
San Antonio

**Hankins Powers Eastup Deaton &
Tonn**
Denton

John J Hansen
Lubbock

Zelda Cohen Hantz
Dallas

Michael G Hardegree
Wichita Falls

Hardisty Kelley Smith & Co
Monahans

Harper & Pearson Co PC
Houston

Harrell Rader Bonner & Bolton
Palestine

Harris Davis & Company PC
Irving

Harrison Waldrop & Uherek
Victoria

Hartman Walton & Associates
Fort Worth

Hartzheim & Company PC
San Antonio

Harvey Hayden & Co PC
Dallas

Havard & Batte
Houston

Haymes & Maedgen
Houston

Haynes O'Neal
Austin, Dallas, Fort Worth, Houston,
Lubbock

Jeff Heard & Company PC
Austin

Hein + Associates
Dallas, Houston

Edd V Henderson
Floydada

Joe D Hendrix
Waco

Henry & Peters PC
Tyler

**Hereford Lynch Sellars
& Kirkham PC**
Cleveland, Conroe

Jim F Herring
Houston

Joyce E Hester PC
Arlington

Gerald L Hill & Company PC
San Antonio

Horace B Hill & Company PC
Houston

Barbara B Hodges PC
Baytown

J Hoffman & Co
Dallas

Hoffman McBryde & Co PC
Dallas

Ted Y Hong PC
Richardson

Hopkins & Maxey PC
Houston

**James N Howard
& Associates PC**
Dallas

Jack S Hudgins Jr
Amarillo

John H Hudson
Dallas

Paul Hug & Co PC
Dallas

Hurst Mermelstein & Company PC
Dallas

Huselton & Morgan
Dallas

Hutton Patterson & Company
Dallas

James B Inglish & Co
Houston

Ingram Wallis & Company PC
Bryan

Isenberg & Novosad
Corpus Christi

Jackson Brophy & Company
Dallas

Jackson Klein & Co
Houston

John M James
Houston

**Jaynes Reitmeier Boyd
& Therrell PC**
Waco

Henry L S Jezek
Temple

Charles W Johnson
Houston

Johnson Moore & Associates
Amarillo

Patricia R Johnson PC
Universal City

Sammy C Johnson
El Paso

J David Joiner
Dallas

Jones & Company PC
Houston

Lonny H Jones
Arlington

Michael Jones & Co PC
Houston

Randy Dowell Jones
Athens

Jones/Sims Inc PC
Houston

Judd Thomas Smith & Company PC
Dallas

Karr & Rauscher
Alpine, Fort Stockton

Keeney Hembree & Company
Dumas

Bryan A Kendrick
San Antonio

Kennemer Vandaveer & Masters PC
Lake Jackson

Ray E Kepple
Dallas

Ethel L Ketter
Dallas

James B King
Amarillo

King Moore Truelove & Pharis
Vernon

Mike G Kirkpatrick
Dallas

James R Knight PC
Dallas

Knuckols DuVall Hallum & Co
Marshall

Koch Jennings & Co
Waco

Kowalsky Rose & Company PC
Laredo, San Antonio

KPMG Peat Marwick
Amarillo, Austin, Corpus Christi,
Dallas, El Paso, Fort Worth, Houston,
Lubbock, Midland, San Antonio, Waco

Margie Kraus
Laredo

Jerry W Kutach
Houston

Thomas J Kwentus
Fort Worth

Lairson Stephens & Reimer PC
Houston

Lane Gorman Trubitt & Company
Dallas

Larry P Lannen
Irving

George Lasky & Company
Dallas

**Lauterbach Borschow
& Company PC**
El Paso

Thomas Leger & Co
Houston

Leon Kaminski & Company PC
Houston

Kenneth Leventhal & Company
Dallas, Houston

Philip Levin PC
Houston

Lewis & Schabot
Dallas

John F Lewis PC
Georgetown

Lightfoot & Company PC
Irving

Long Chilton Payte & Hardin
Brownsville, Harlingen, Mc Allen

Danny W Looney PC
Dallas

Marjorie G Lott
Houston

Love Hays & Company
Brownfield, Lubbock, Tahoka

J J Lowe
Dallas

Lowrey & Company
San Antonio

Mann Frankfort Stein & Lipp PC
Houston

Jerry Ed Mansur
Denver City

**Markwardt McGuire Barry &
Slavinski**
Bellaire

Calvin Martin & Co PC
Houston

Martinez Mendoza & Company PC
Austin, San Antonio

Mason Warner & Company PC
Lubbock, Post, Snyder

Mathis West Huffines & Co PC
Bowie, Childress, Wichita Falls

Leland Sanders Matthews
Houston

Frederick R Matthews & Assoc
New Braunfels

Mattison & Riquelmy
Houston

Maxwell Locke & Ritter PC
Austin

Mays Hitchings & Co
Amarillo

Mayzner & Gilbreath PC
Dallas

Michael M McCall
Houston

McCaslin & Company PC
Fort Worth

McClanahan and Holmes
Bonham, Denison, Paris

McClelland Samuel & Fehnel
Beaumont

J T McCormack PC
Houston

William D McCullough
Houston

McDonald Gipson & Dietz PC
Mc Allen

**Howard McElroy
& Associates PC**
New Braunfels, San Antonio, Seguin

McGee Wheeler & Co PC
Conroe, Houston

McGinty & Assoc
Hereford

Bradley R McGrew
Lewisville

Thomas L McKenney PC
Dallas

**McReynolds Reed Ferrell
Moore & Co PC**
Longview

Lewis Meers PC
Pampa

Melton & Melton
Houston

Mendez & Boysen APC
San Antonio

Fred P Mesch & Associates PC
Arlington

Middleton Burns & Davis PC
Dallas

Milbern Ray & Company
Bedford

David N Miller & Company Inc
Houston

William Justin Miller & Assoc
Dallas

E Jordan Mills & Company PC
Dumas

James R Minczewski
Dallas

Mize Houser & Company PA
Irving

Alfred E Mondoux
Richardson

Moore Stephens
Dallas, Houston

Morris Holmquest
Midland

Moss & Company
Houston

Murski Hicks & Co
Dallas

Myers Crawford and Carter
Mineral Wells

Mike N Nabors
Rockwall

Gerald D Nelson PC
Waco

J Raymond Nelson
Dallas

Sandra G Newton
Lubbock

Steven W Nish
Plano

Nussbaum Schwartz & Torres PC
El Paso

**Oakerson Arnold Walker &
Company**
Mount Pleasant

Wayne B O'Daniel
Grapevine

James D Odell
San Antonio

Augustin Ogbonna
Missouri City

Sal Olimpio & Co PC
Dallas

O'Malley & Associates PC
Houston

O'Neal and White PC
Houston

Michael W Orsak
Houston

Padgett Stratemann & Co
San Antonio

Dan Painter
Pecos

Pannell Kerr Forster
Houston

Parrish Moody & Fikes PC
Marlin, Waco

Pate & Parmer PC
Levelland

Patel & Patel
Corpus Christi

Patout & Company PC
Navasota

David Patrick & Co PC
Houston

Pattillo Brown & Hill
Waco

H Pearson and Company
Dallas

Ronald S Penta
San Antonio

Robin Perrone & Associates PC
Corpus Christi

Larry R Pettit PC
Dallas

Pfullmann Darilek & Butler Inc
San Antonio, Seguin

Robert Mark Phillips
Houston

Pickens Snodgrass Koch & Co PC
Arlington

Gilbert Pineda & Co
El Paso

Pingleton Kissinger Howard & Company PC
Dallas, Frisco

Charles Pou
Dallas

Bobby R Powell
Hurst

Kenneth A Poynor
Abilene

Price & Price
Kingwood

Price Waterhouse
Arlington, Austin, Dallas, Dallas
(Colonade), Fort Worth, Houston, San
Antonio

Pyke & Pyke PC
Dallas

**Queen Biel Fisette
& Montgomery PC**
Dallas

Charles P Quirk Jr
Lake Jackson

Rainey Lucke and Associates
Corpus Christi

Ralph and Karr
Houston

Paul E Raudenbush
El Paso

Ray and Associates
Dallas

Ray & Company PC
Abilene

Olsen Thielen & Co Ltd
Eden Prairie, St Paul

D Elizabeth Reagan
Mineral Wells

Charles E Reed & Associates PC
Port Arthur

Rhea Prucka & Morrison
Midland

Albee M Richardson
Grapevine

M Richardson & Co PC
Irving

Randy L Richey
Houston

Ronald H Ridgers PC
Richardson

Riquelmy and Clesi
Houston

**Rister Dunbar Broadbuss
& Co PC**
El Paso

James L Roberts
Austin

H V Robertson & Company
Amarillo

Ronald R Robertson
Fort Worth

Robison Green & Company
Lubbock

James E Rodgers & Co PC
Hamlin

Rogers Fitzhugh & Co PC
El Paso

Ken Rogers & Associates Inc
Nacogdoches

Roloff Hnatek and Co
Victoria, Yoakum

Robert S Rosow
San Antonio

Donald E Rutt Inc
Kingwood

St Jean & St Jean PC
Houston

Philip H Salchli
Houston

R W Salmon Company
Dallas

Samson Robbins & Associates
Dallas

Nick Schrakamp & Co
Houston

Alex Schroeter
Hereford

Schulse Hartwig Richter & Co
Houston, Kerrville

Scott & Armbruster PC
Pecos

Judy Lynn Scott
League City

Seidel Schroeder and Company
Brenham, College Station, Sealy

Raymond D Shasteen
Houston

Shaw Willis & Witherspoon PC
Ennis

Andrew G Shebay & Co PC
Houston

Garland R Shelton & Co
Austin

Shields & Crownover
Dallas

John E Shinn
Ben Wheeler

Mallikarjun B Shintri
Houston

John J Shutt Inc PC
Edna

Franklin J Sikich
Flower Mound

Daphna Simpson
Floydada

Debrah Singer
Plano

Skaggs Holliday Lemons Thomas & Cox PC
Texarkana

J Shaw Skinner Jr
Alpine

Smith & West
Houston

Bobbie Cheryl Smith
Odessa

C Richard Smith
Dallas

Smith Lambright & Assoc PC
Athens

V L Snider
Waller

Snow Garrett & Burchfield
Fort Worth, Weatherford

Spillar Mitcham & Eaton
Fort Worth

Charles H Spitzer
Arlington

Sproles Woodard
Fort Worth, Midland, Odessa

Squyres Johnson Squyres & Co
Tyler

Steirman Walters Whitfield and Co PC
Orange

Stephens & Hotchkiss
Dallas

Stockton Scurry & Smith PC
El Paso

Stovall Grandey & Whatley PC
Fort Worth

B Kent Straughan & Co Inc
El Paso

Stubbs & Fritsch PC
Corpus Christi

Svadenak See & Company PC
Houston

Taber Henderson & Company
Irving

Tannebaum Bindler & Company PC
Dallas

Tate & Associates PC
Amarillo

Thomas & Associates PC
Dallas

Thomas Hendrix & D'Aquila PC
Arlington

Thompson & Moran PC
Dallas

Thrasher & Pinkerton
Houston

Tiller and Company
Baytown

Toombs Holcombe & Hall
Dallas

Tracy & Company
Houston

Travis Wolff & Company PC
Dallas

Tschirhart Oroian & Little
San Antonio

Howard Tseung
Arlington

Donald C Turnbow
Dallas

Turner & Company PC
Dallas

W Scott Turner & Company
Corpus Christi

Armelle Vacroux
Dallas

George L Valentine
San Antonio

VanBukleo Powell Davis & Company
Weslaco

Douglas M Van Derbur
Houston

Donald F Van Leeuwen
San Antonio

Vetter & Taboada PC
Houston

Vink Pier & Teague PC
Dallas

B David Vise PC
Houston

Philip Vogel & Co PC
Dallas

Cindy M Walker
Lubbock

Walker Nesmith & Associates PC
Crockett

Wallace Sanders & Company
Dallas

Wallace Schwartz & Company
Dallas

Terrance K Wallberg
Southlake

Wallingford McDonald Fox & Co
Houston

Fred B Warden Jr
Houston

Robert T Warren PC
Dallas

Thomas M Watson
Dallas

Weaver and Tidwell
Dallas, Fort Worth

Webb & Webb
San Angelo

William Russell Welch
Houston

Weldon Aston & Co PC
Fort Worth

W K Wheaton PC
Houston

White & Baldwin
Austin

White Petrov McHone PC
Houston

Lawrence Whittington & Co PC
Houston

Ronald A Wignall Inc
Dallas

Wilf & Henderson PC
Texarkana

Harry E Wille Jr
Humble

Williams and McDonnell
Texarkana

C Williams & Associates PC
Houston

Wayne E Witzsche
Austin

Womack & Womack
Kingsville

Wood & Associates PC
Dallas

Wood Turek & Harper PC
Sugar Land

Hayden Woodard
Junction

Richard C Wortham & Associates
Dallas

John Wyatt & Associates, PC
Austin

Rick Wylie & Associates
Grand Prairie

Hossein Zamanian
Dallas

Zamora & Terrones
Brownsville

Eric Henry Zielinski
Dallas

UTAH

John A Adams
Salt Lake City

Arthur Andersen & Co.
Salt Lake City

Andersen Nelson Holyoak & Strong
Salt Lake City

Anderson Petersen & Company PC
Salt Lake City

Ball & Associates
Salt Lake City

Dale K Barker Company PC
Salt Lake City

Bement Lake Hill & Company
Salt Lake City

Nephi J Bierwolf
Salt Lake City

Bishop Monroe & Assoc
Richfield

Gerry N Christensen
Murray

Cooley & Company
Kaysville

Coopers & Lybrand
Salt Lake City

Crane Johnson & Christensen
Ogden

Crouch Wood & Dahlquist PC
Ogden

Ronald B Cutler
Salt Lake City

Deloitte & Touche
Salt Lake City

DeWaal Keeler & Company
Park City, Salt Lake City

Draper & Associates
Salt Lake City

Ernst & Young
Salt Lake City

Foote Passey Griffin & Company
Salt Lake City

Gilbert & Stewart PC
Provo

Joseph B Glass & Associates
Salt Lake City

Grant Thornton
Provo, Salt Lake City

Hafen Buckner Everett & Graff
St George

Hansen Barnett & Maxwell
Salt Lake City

**Hansen Steed Bradshaw &
Malmrose PC**
Salt Lake City

**Hawkins Borup Cloward &
Company**
Orem

Haynie & Company PC
Salt Lake City

Hill & Associates PC
Salt Lake City

Huber Erickson & Bowman
Salt Lake City

Scott L Jenson
Salt Lake City

Jones Jensen & Associates
Salt Lake City

Jones Wright Swenson & Simkins
Logan

Kartchner & Hunt PC
Salt Lake City

Kimball & Roberts PC
Richfield

KPMG Peat Marwick
Salt Lake City

Martineau & Company
Salt Lake City

McNeil Duncan
Orem

Bartley B Morrill PC
Roosevelt

**D Spencer Nilson
& Associates PC**
Salt Lake City

Stephen F Petersen & Associates
Salt Lake City

Peterson Ogden & Assoc PC
Spanish Fork

Peterson Siler & Stevenson
Salt Lake City

**Pinnock Robbins Posey
& Richins PC**
Salt Lake City

Price Waterhouse
Salt Lake City

David S Ricks
Salt Lake City

Robison Hill & Co APC
Salt Lake City

Schmitt Griffiths Smith & Co PC
Ogden

Schvaneveldt & Company
Salt Lake City

Claude Slack
Cedar City

Smith and Anderson
Salt Lake City

Smith & Company
Salt Lake City

Squire & Co
Orem

Craig Stayner & Company Inc
Salt Lake City

Tanner & Company
Salt Lake City

Taylor & Company
Salt Lake City

Tebbs and Smith PC
Salt Lake City

Terry Price & Wunderli
Salt Lake City

Ronda H Van Duren
Orem

Wiggins & Co
Brigham City, Ogden, Salt Lake City

Willis & Carver
Layton

Wisn Smith & Racker
Salt Lake City

VERMONT

David H Angolano PC
Shelburne

Cindy A Gagnon PC
Lyndonville

Gallagher Flynn & Company
Burlington

Hull Fothergill Segale & Valley
Montpelier

Jacobs Morrisette Marchand & Associates
Burlington

Johnson Lambert & Co
Burlington

Donald B Keelan
Arlington

Kittell Branagan & Sargent Inc
St Albans

KPMG Peat Marwick
Bennington, Burlington

Peter Kreisel & Company
Burlington

Jack Laakso & Associates PC
Brattleboro

Doug Lyon
Rochester

McSoley McCoy & Company
South Burlington

O'Brien-Shortle Associates PC
Rutland

Gerald W Osterman PC
Barre

A M Peisch & Co
Burlington, Rutland, St Albans, St
Johnsbury, White River Junction

Joseph Pieciak & Company PC
Brattleboro

Patricia A Pranger
Rutland

Price Waterhouse
South Burlington

F Samuel Raber & Associates
Winooski

Roderic A Sherman & Company
Montpelier

Smith Batchelder & Rugg
Burlington, Montpelier

Urbach Kahn & Werlin PC
Burlington, Manchester Center

Fred Withum
Randolph

VIRGIN ISLANDS

Barbara A Bohner

Charlotte Amalie, St Thomas

Brammer Chasen & O'Connell

St Croix, St John, St Thomas

Ernst & Young

St Thomas

KPMG Peat Marwick

St Thomas

VIRGINIA

Alcorn & Cureton Ltd
Alexandria

James M Alga
Kilmarnock

Marion St Claire Allen II
Richmond

Arthur Andersen & Co.
Mc Lean, Richmond

Anderson & Reed
Roanoke

Robert Atkinson
Virginia Beach

William R Bain
Falls Church

Baker and McNiff PC
Virginia Beach

Scott E Bartley
Falls Church

BDO Seidman
Richmond

B J Bearden & Company PC
Springfield

Richard J Beason PC
Roanoke

Allan M Berger
Newport News

Francis Berry Inc
Arlington

Leonard G Birnbaum & Co
Alexandria

Robert L Blake
Radford

Vonnie Angell Boitnott
Poquoson

**Bond Beebe Barton
& Muckelbauer PC**
Alexandria

Borja & Zeberlein
Arlington

Bowling Franklin & Co
Fredericksburg, Stafford

Bowman & Associates
Virginia Beach

Laurie H Brandt
Oakton

James M Bridges Ltd
Woodbridge

Brown & Brown PC
Vienna

**Brown Dakes Wannall
& Nobrega PC**
Fairfax

Brown Edwards & Company
Abingdon, Bristol, Roanoke

Bruner Kane & McCarthy Ltd
Alexandria

Burdette & Fritz Ltd PC
Fairfax

Dent K Burk Associates PC
Bristol, Richlands

Burrus Paul and Turnbull
Newport News, Norfolk

Robert H Buser
Burke

R W Cadd Inc PC
Roanoke

Peter N Chase PC
Manassas

Sunny K Cherian
Falls Church

Cherry Bekaert & Holland
Emporia, Lynchburg, Richmond

Bruce B Choi
Annandale

Terence J Conway
Reston

Cook Associates
Abingdon, Richlands

Coopers & Lybrand
Arlington, Lynchburg, Newport News,
Norfolk, Richmond, Roanoke, Vienna

Cotton & Company
Alexandria

David H Creasy
Richmond

Creedle Barbour & Jones PC
Chase City, Kenbridge, Lawrenceville,
South Hill

Edward Lee Curtis Jr PC
Vienna

Michael L Darnell
Newport News

Deloitte & Touche
McLean, Richmond

Tyrone Edward Dickerson
Richmond

**Drunagel Johnson Rutherford &
Wilkins PC**
Warrenton, Winchester

Edmondson LedBetter & Ballard
Norfolk

Eggleston Smith Hall Cotman & Co
Newport News, Smithfield,
Williamsburg

Elmore Hupp & Company
Staunton

Ernst & Young
Fairfax, Norfolk, Reston, Richmond,
Vienna

Edward L Evans
Halifax

J Dennis Farrell Jr
Richmond

Feddeman & Tate
Alexandria

Firebaugh & Berry Inc PC
Roanoke

Ford Hogg & Cobbe PC
Martinsville, Stuart

Foti Flynn Lowen & Company
Roanoke

Frank & Company PC
Mc Lean

Friedman & Fuller PC
Vienna

Alfred L Garrison
Falls Church

Richard F Gibbons
Vienna

Goldklang Cavanaugh & Assoc PC
Fairfax

Goodman & Company
Newport News, Norfolk, Richmond

Grant Thornton
Mc Lean

Richard H Green
Virginia Beach

Mary Greene
Arlington

Roger L Guilliams
Alexandria

Walter F Hamill Jr
Norfolk

Hantzmon Wiebel & Company
Charlottesville

Stanley M Harrell
Virginia Beach

Harris Harvey Neal & Co
Chatham, Danville

Thomas P Hertzog
Alexandria

Frederick B Hill & Company PC
Norfolk

Homes Lowry Horn & Johnson Ltd
Vienna

S B Hoover & Company
Harrisonburg

Jacobson & Waranch PC
Virginia Beach

Johnson & Dooley PC
Danville, Richmond

Brian J Kane PC
Annandale

**Katz Abosch Windesheim
Gershman & Freedman PA**
Fredericksburg

Kearney & Company
Annandale

Kositzka Wicks and Company
Alexandria

Kowalski & Associates PC
Roanoke

KPMG Peat Marwick

Crystal City-Arlington, Dahlgren,
Newport News, Norfolk, Richmond,
Roanoke, Vienna

Emerson H Lee

Falls Church

E Ray Lemon

Pulaski

John S Locke

Vienna

Manning Perkinson Floyd & Co PC

Danville, Martinsville

Martin Dolan & Holton Ltd

Glen Allen

Matthews Carter & Boyce PC

McLean

D R Maxfield & Company PC

Fairfax

McGladrey & Pullen

Harrisonburg, Richmond

McQuade and Capron

McLean

Mills & Cavender

Suffolk

Mitchell Wiggins & Company

Fredericksburg, Petersburg, Richmond

James Buxton Moore

Annandale

Harun C Murray

Vienna

Murray Jonson White & Assoc Ltd

Falls Church

Chander K Narang

Fairfax Station

Offutt Childers & Putman PC

Vienna

Ould Joyner Kirkham & Keel PC

Richmond

Pannell Kerr Forster

Alexandria

R L Persinger Company

Bedford, Covington, Galax

**Phibbs Burkholder Gelsert &
Huffman**

Fredericksburg, Harrisonburg

Robert Philipson & Company

Richmond

Price Waterhouse

Falls Church, Norfolk, Richmond,
Springfield

Tom D Pufnock

Norfolk

Raetz and Hawkins PC

Lexington

Rauch Witt & Company

Newport News, Suffolk, Virginia
Beach, Williamsburg

**Raymond Colesar Glaspy
& Huss PC**

Richmond

William P Reagle

Centreville

George Ellis Redford IV

Richmond

Richard E Ricketts Jr

Lynchburg

David W Riker PC

Newport News

Ritter & Company

Vienna

Charles A Robinson Assoc

Norfolk

Ross Langan & McKendree

Mc Lean, Reston

Russell Evans & Thompson

Herndon

Sabatini-Winn PC

Richmond

Robert M Salter PC

Virginia Beach

Susan Schildknecht

Alexandria

Schoenadel Marginot & Company

Springfield

Leonard J Schrade

Great Falls

Schreiner Legge and Company

Alexandria, Springfield

Schwartz Albert & Company

Chartered
Reston

H Schwarz & Company PC
Roanoke

Smith & Eggleston PC
Richmond

Smith Sneed & Company
Danville

Ruth A Sousa
Jeffersonton

Swart & Lalande Ltd
Fairfax

Deloras S Thomas
Hampton

W H Thomas
Chesapeake, Lawrenceville

**Thompson Greenspon
& Company PC**
Fairfax

James R Turner PC
Falls Church

Warren Bandy & Eley
Virginia Beach

Watkins Meegan Drury & Company
McLean

Kenneth A Wecht
Chesapeake

Harry Wilhelm Jr and Co
Falls Church

Yount Hyde & Barbour PC
Culpeper, Leesburg, Middleburg,
Sterling, Winchester

WASHINGTON

Abramson & Hauser PS
Bellevue

Arthur Andersen & Co.
Seattle

Ronald D Anderson PS
Spokane

**Andrews Ferguson & Associates
PS**
Yakima

David Austen
Vancouver

Bader Martin Ross & Smith PS
Seattle

Brant J Baker
Pasco

Ball and Treger
Bremerton

Marc G Bateman
Seattle

Batty Erlandsen & Higgins PS
Spokane

BDO Seidman
Seattle, Spokane

Michael R Bell & Company
Spokane

Benson & McLaughlin PS
Bellevue, Seattle

Benton Benton & Company
Tacoma

Berntson Porter & Company
Bellevue

Scott M Bessire
Okanogan

Patricia A Bliss
Olympia

Blodgett Mickelsen & Naef PS
Kennewick

Frederick P Boetsch
Centralia

G L Booth
Longview

Bowen Hafey & Pennington
Olympia

Boyd Olofson & Co PS
Yakima

Branch Richards & Co PS
Seattle

Brantley Janson & Co PS
Federal Way

Brink & Sadler PSC
Tacoma

Brown & Delaney
Spokane

Carl & Carlsen
Seattle

Robert A Chace Inc PS
Longview

William R Chatham & Assoc PS
Tukwila

Christopfel Stabler & Company PC
Bellevue

Clark Nuber & Co PS
Bellevue

James E Coates
Lynnwood

Robert B Cochran
Seattle

Contract Controllers
Seattle

Coopers & Lybrand
Seattle, Spokane

Cordell Neher & Co
Wenatchee

Cox & Gracia PS
Bellevue

Muri W Cox
Seattle

Crow & Associates PS
Kent, Seattle

Susan G DaPron
Mercer Island

Stephen G Dashiell
Spokane

Dawson & Gerbic
Seattle

Deloitte & Touche
Bellevue, Seattle

Dodd Wing & Company
Kirkland

Gary R Douglass
Camas

John Reid Edwards
Walla Walla

James Erickson & Company
Bellevue

Ernst & Young
Seattle

Robert T Firebaugh
Ridgefield

Jay Douglas Forsyth
Seattle

Francis & Co
Seattle

Frost & Company PS
Olympia

Fruci and Associates PS
Spokane

Fruementi Lander & Wallace PS
Vancouver

B D Gibson
Kent

Gilliland & Associates
Mount Vernon

Ronald R Golden
Vancouver

Grant Thornton
Seattle

Greenwood Ohlund & Co
Seattle

**Hagen Kurth Perman
& Company PS**
Seattle

Walter J Haig II
Spokane

Haines & Company PS
Bellevue

Earl Hall
Yakima

Kit Hardan
Bellevue

Hascal Sjolholm & Co PS
Everett, Mill Creek

Hawthorne & Company PS
Seattle

Hayden Ross & Co PA
Pullman

Heiskell & MacGillivray
Spokane

Mel Henkle
East Wenatchee

Hersman & Series Inc PS
Kirkland

Thomas Merrill Hogan
Seattle

**Homchick Clark Smith Focht &
Associates**
Wenatchee

James H Jackson Inc PS
Seattle

Johnson & Shute PS
Bellevue

Johnson Stone & Pagano
Tacoma

A Danielle Kirkland
Issaquah

Kirkpatrick Utgaard & Perry PS
Coffax

Jean K Klein
Mercer Island

Knight Vale & Gregory
Olympia, Puyallup, Tacoma

KPMG Peat Marwick
Seattle

Patricia K Krakowka
Wenatchee

Kueckelhan Crutcher & Co
Seattle

James W Kukull
Kirkland

Larson Gross & Associates
Bellingham, Lynden

Donald A Lazoff PS
Bellevue

Leffel Otis & Warwick
Davenport, Odessa, Ritzville, Wilbur

LeMaster & Daniels
Colfax, Kennewick, Moses Lake,
Omak, Othello, Quincy, Spokane,
Spokane Valley, Yakima

Vivat Lin
Seattle

Donald W Luby Inc PS
Seattle

Ronald E Luhman
Bellevue

Mahrt & McNutt
Seattle

Maloney & Associates
Walla Walla

**McDirmid Mikkelsen
& Secrest PS**
Spokane

McFarland & Alton PS
Spokane

Metcalf Hodges & Company
Bellingham

Monroe Lance & DeFrancisco PS
Longview

Morrison Hammer & Taylor PS
Seattle

Morrow Baba & Metzton Inc PS
Seattle

Moss Adams
Bellevue, Bellingham, Bremerton,
Everett, Seattle, Tacoma, Vancouver,
Yakima

Nelson & Company
Tacoma

Niemi Holland & Scott
Kennewick, Walla Walla

O'Rourke and Clark AC
Bellevue

George H Opsahl Jr PS
Longview

Edward L Orcutt
Renton

Pannell Kerr Forster
Seattle

Myrtle Parent
Walla Walla

Steven G Paul
Seattle

Paulsen Megaard & Company
Bellevue

Pendergast & Bolson PS
Bellevue

Perry Shelton & Associates
Seattle

Peterson & Associates PS
Vancouver

Peterson Sullivan & Co
Seattle

Jan Porter
Vancouver

Preszler Lerner Mertz & Company
Aberdeen

Price Waterhouse
Bellevue, Seattle

Proebstel Michels
Sunnyside

Howard C Ragan PS
Longview

Rosenberger Cook & Co PS
Lynnwood

Harvey Jay Rothschild III
Bellevue

**Ruljancich Blume
Loveridge & Co**
Bellevue

Sanborn & Associates Inc PS
Bellevue

Sattler & White
Prosser, Sunnyside

Schenk & Smart PS
Seattle

Raymond C Schmidtke
Tacoma

Schmitz & Associates PS
Bellevue

Schoedel & Schoedel
Spokane

**Schroeder Simmons
& Lochmiller PS**
Spokane

Searing Gitelson & Keeslar
Renton

Thomas H Slater & Associates
Longview

Smith & DeKay PS
Kirkland

Smith Carr & McLane PS
Tacoma

H W Smith & Company PS
Bellevue, Brainbridge Island

Orphalee Smith
Bellingham

Richard M Steele PS Inc
Bellingham, Blaine

Sterling Kuder & Company PS
Seattle

Strader Hallett & Co PS
Aberdeen, Bellevue, Lacey

Sweeney Conrad PS
Bellevue

Harold L Tellock Inc PS
Battle Ground

TGS & Company
Bellevue, Othello

The Sells Group PS
Spokane

S LeRoy Thomas Jr
Yakima

Kathleen M Thonney
Prosser

Thoreson & Company
Edmonds

Daniel J Tompkins
Walla Walla

Peter Townsend PS
Federal Way

Toyer & Associates Inc
Everett

James M Traner
Lynnwood

Tremper & Co
Seattle

John M Urrutia
Seattle

Visse & Repanich
Bellevue

Voldal Wartelle & Co PS
Bellevue

Webb Accountancy Corp PS
Cashmere, Leavenworth

Whitaker Lipp & Healea
Seattle, Tacoma

Williamson & DePosit
Kirkland

Wintch Tobiason and Company
Everett

Richard A Withey PC
Vancouver

John H Wolf PC
Spokane

Cherly K Woods
Centerville

Yergen and Meyer
Bellevue, Chehalis

WEST VIRGINIA

Arnett & Foster

Charleston, Lewisburg, Martinsburg

Gary K Bennett

Fairmont

Brown Edwards & Company

Bluefield, Princeton

Teresa P Chegwiddden

Charleston

Conley Johnson AC

Fairmont

Costanzo & Associates

Wheeling

Deloitte & Touche

Charleston

Diamond Leftwich & Co

Huntington

Doak Cuppett & Poling

Clarksburg

Dobbs Abraham & Co

Moundsville

Ernst & Young

Charleston

Jeffrey S Feamster

Lewisburg

Gleason & Liston

Charleston

Gray Gibbons & Mays AC

Charleston

Hall & Hall

St Albans

Harman Thompson Mallory & Ice

Parkersburg

Harrah & Bass

Beckley

Johnston Leach McDonough &

Eddy AC

Parkersburg

John M Lucarelli

Charleston

Maloney & Company

Kingwood

Leland D O'Neal

Oak Hill

Stephen F Perrotti

Clarksburg

R L Persinger Company

Beckley

John W Preece

Williamson

Rice & Associates

Huntington

Rollins & Gerwig

Keyser

Secret & Shields

Clarksburg

Simpson & Osborne AC

Charleston

John W Slough

Martinsburg

Smith & Denny

Clarksburg

S R Snodgrass AC

Wheeling

Somerville & Company

Huntington

Donna Rose Stout

Flatwoods

Suttle & Stalnaker

Charleston

Tetrick Bartlett & Co

Clarksburg

The Smart Group AC

Huntington

Toothman Rice & Co

Buckhannon, Clarksburg

Trainer Wright & Paterno

Charleston, Huntington, Logan

Ronald R Turner

Keyser

WISCONSIN

Arthur Andersen & Co.
Milwaukee

Anderson Bowen & Company
Eau Claire, Menomonie

Inge Alverson Bacon SC
Sister Bay

**Baillies Denson Erickson
& Smith SC**
Appleton

W J Bauman Associates Ltd
Eau Claire, Rice Lake, River Falls

BDO Seidman
Milwaukee

Cerbins Wyss Reffue & Pas
Monroe

Del J Chmielewski
Jefferson

Wayne J Christman
Burlington

Clifton Gunderson & Co
Eau Claire, Green Bay, Kenosha,
Madison, Marshfield, Milwaukee,
Neenah, Oshkosh, Racine, Stevens
Point, Tomah, Waupaca

Coleman & Williams Ltd
Milwaukee

Conley McDonald & Company
Brookfield, Kenosha

Coopers & Lybrand
Milwaukee

Robert B Crane & Co SC
Milwaukee

Deignan Schomburg & Assoc SC
Lake Geneva

Deloitte & Touche
Milwaukee

William Earley & Company
Racine

Ernst & Young
Madison, Milwaukee

**Esterbrooks Lomen Scott &
Signorelli Ltd**
Superior

Ronald L Felten & Associates
Cashton

Fishkin Dippel & Horman SC
Baraboo, Reedsburg

Patricia H Furno
Oconomowoc

Grant Thornton
Appleton, Fond Du Lac, Madison

Marvin E Groth SC
Waukesha

Hawkins Ash Baptie & Company
Green Bay, La Crosse, Manitowoc,
Marshfield, Medford, Sturgeon Bay

Houghton Taplick & Co
Madison

Jannsen & Co SC
Milwaukee

David L Jensen
Milwaukee

Jones & Purin
Dodgeville

Jonet & Fountain
Green Bay

Keller & Yoder
Wisconsin Rapids

Kerber Eck & Braeckel
Milwaukee

Kiesling Associates
Madison, Viroqua

Mark J Klinzing
Madison

Kolb Lauwasser & Co SC
Milwaukee

**Komisar Brady
Nettesheim & Co**
Milwaukee

KPMG Peat Marwick
Milwaukee

Robert A Leack SC
Milwaukee

Maitland Singler & Van Vlack SC
Ashland

McGladrey & Pullen
Ashland, Janesville, La Crosse,
Madison, Superior

McMahon Schleifer & Wood
Eau Claire

McNally & Company SC
Janesville

Mark F McNally & Associates SC
Madison

Meicher CPA
Madison

John E Meisinger
Park Falls

Morton Nehls & Tierney SC
Brookfield, Madison

Mueller & Sebens SC
Brookfield

Parent Dott & Company Ltd
Beaver Dam

Detlef Pavlovich
Milwaukee

Bernard C Phelps
Green Bay

Price Waterhouse
Milwaukee

Herbert C Puetzer
Richfield

Radke & Schlesner SC
Milwaukee

R B Rewalt SC
Appleton

Douglas Rice
Watertown

Linda D Rieke
Milwaukee

Roller Kscinski & Syring SC
Wauwatosa

Schenck & Associates SC
Appleton, Fond Du Lac, Green Bay,
Sheboygan, Stevens Point

Norbert A. Schlidt SC
Brookfield, Wauwatosa

**Schumaker Romanesko
& Assoc SC**
Appleton, Green Bay, Oshkosh

Daniel L Seehafer
Schofield

**Shinners Hucovski
and Company SC**
Appleton, Green Bay

H G Siepert & Company
Beloit

Simma Flottemesch & Orenstein Ltd
New Richmond

Smith & Gesteland
Madison

Smith Demuth & Black
Lake Geneva

**Stangel Shinners Hucovski and
Company SC**
Sturgeon Bay

Stewart & Cohen
Stevens Point

Stienessen Schlegel & Co
Eau Claire

Suby Von Haden & Associates SC
Madison

Darrell W Sweger
Beloit, Milton

David M Tauber
Fish Creek

Tillman & Kennedy
Milwaukee

**VanderBloemen Hammond
Associates**
Brookfield

Vanstone Foley & Wesson
Waukesha

Virchow Krause & Company
Beloit, Brookfield, Dodgeville, Eau
Claire, Elkhorn, Fort Atkinson,
Janesville, Lancaster, Madison,
Oconomowoc, Platteville, Watertown,
Whitewater

Vrakas Blum & Co SC
Brookfield

Wallschlaeger Associates SC
Fond du Lac

Wegner & Associates
Madison

Williams Young & Associates
Madison, Racine

Winter Kloman Moter & Repp SC
Elm Grove, Oconomowoc

Wipfli Ullrich Bertelson
Appleton, Chippewa Falls, Eagle
River, Eau Claire, Green Bay,
Hudson, Marshfield, Menomonie,
Minocqua, New Richmond,
Rhineland, Rice Lake, Wausau,
Wisconsin Rapids

James P Yorgan
Racine

Steven H Young
Menomonie

WYOMING

Bates & Hocker PC
Casper

Brough & Associates PC
Afton

Susan Marie Crosser
Wilson

Dorr Bentley & Pecha PC
Cheyenne, Gillette

George E Gillett
Cody

**Henderson Stevens
& Associates PC**
Rock Springs

**Heyborne Radakovich
& Company PC**
Rock Springs

Hoening & Associates
Cheyenne

Edward A Hoffman
Sheridan

Enoch Kenworthy Jr
Cheyenne

King Hearne & Co PC
Laramie

Fred A Lockwood & Co PC
Torrington

Macy Lowham & Mason
Casper

McGladrey & Pullen
Casper, Cheyenne, Gillette, Laramie

McKee Marburger & Co PC
Lander

Clifford H Moore and Company
Riverton

Porter Muirhead Cornia & Howard
Casper

Keith G Price
Cheyenne

Leo Riley & Co
Casper

Robirds and Associates PC
Cody, Powell

Roger J Schneider
Rawlins

Regena L Simmons PC
Jackson

Simonsen Mader Tschacher & Co
Laramie

Appendix

Firms that are members of the Division for CPA Firms are required to report to the Division each year certain information about the firm, which is available for public inspection. That information includes the following data:

- Number and location of offices
- Total number of partners or shareholders and non-CPAs with parallel status
- Total number of partners or shareholders that are CPAs
- Total number of CPAs in the firm
- Total number of professional staff in the firm
- Total number of personnel in the firm

An indication of whether pending litigation is expected to have a material effect on the firm's financial condition or its ability to serve clients.

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